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NATIONAL MUNICIPAL REVIEW

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Contempt of the People	<i>Editorial</i>
48 National Conference	<i>John E. Bebout</i>
Famous Patriot Returns.....	<i>Thomas H. Reed</i>
ward Firmer Foundation	<i>Frank C. Moore</i>
ix Rates of American Cities	<i>Bureau of Governmental Research, Detroit, and National Training School for Public Service</i>
Officials Ask for Home Rule	40
ew County Charters Challenged	46
R. League Holds Lively Session.....	51
ersey Bridges Snatched from State	54
wic Leaders Tackle Finance	57

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ALFRED WILLOUGHBY, EDITOR

ELSIE S. PARKER, ASSISTANT EDITOR

CONTRIBUTING EDITORS

JOHN BAUER, Public Utilities
JOHN E. BEBOUT, Research
RICHARD S. CHILDS
GEORGE H. HALLETT, JR.
Proportional Representation

ELWYN A. MAUCK, County and Township
H. M. OLMSTED, City, State and Nation
WADE S. SMITH, Taxation and Finance
WM. REDIN WOODWARD,
Proportional Representation

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Contents for January 1949

THE LEAGUE'S BUSINESS	2
EDITORIAL COMMENT	3
1948 NATIONAL CONFERENCE <i>John E. Bebout</i>	5
A FAMOUS PATRIOT RETURNS <i>Thomas H. Reed</i>	11
TOWARD FIRMER FOUNDATION <i>Frank C. Moore</i>	17
TAX RATES OF AMERICAN CITIES <i>Bureau of Governmental Research, Detroit, and National Training School for Public Service</i>	21
NEWS IN REVIEW	
CITY, STATE AND NATION <i>H. M. Olmsted</i>	40
COUNTY AND TOWNSHIP <i>Elwyn A. Mauck</i>	46
PROPORTIONAL REPRESENTATION <i>George H. Hallett, Jr., and Wm. Redin Woodward</i>	51
TAXATION AND FINANCE <i>Wade S. Smith</i>	54
CITIZEN ACTION <i>Elsie S. Parker</i>	57
BOOKS IN REVIEW	60

The contents of the NATIONAL MUNICIPAL REVIEW are indexed in the *Engineering Index Service*, the *Index to Legal Periodicals*, the *International Index to Periodicals* and in *Public Affairs Information Service*.

The League's Business

Annual Meeting of League Members

The 1948 annual meeting of the members of the National Municipal League was held at 5:15 P.M. November 22 at the Hotel Statler, Boston, in connection with the National Conference on Government. President Charles Edison presided, relinquishing the chair to Herbert Emmerich when the nominating committee's report was presented by Frederick L. Bird, chairman.

The members elected the following:

President: Charles Edison, West Orange, New Jersey

Vice Presidents: George H. Gallup, Princeton, New Jersey
James W. Clise, Seattle

New members of the Council (terms to expire December 31, 1951):

James L. Beebe, Los Angeles

Frederick L. Bird, New York

Albert D. Cash, Cincinnati

L. P. Cookingham, Kansas City

James A. Cunningham, Chicago

Arnold Frye, New York

Mrs. Siegel W. Judd, Grand Rapids, Michigan

John S. Linen, New York

Mrs. Virgil Loeb, St. Louis

Mrs. Thomas H. Mahony, Boston

D. K. Pfeffer, New York

Ed. P. Phillips, Richmond

Walter M. Phillips, Philadelphia

Henry L. Shattuck, Boston

Honorary vice presidents:

Henry Bruere, New York

Rev. Edward Dowling, S.J., St. Louis

Stratford Lee Morton, St. Louis

William J. Pape, Waterbury, Connecticut

Wilson W. Wyatt, Louisville

Frederick L. Bird, in the absence of Arnold Frye, chairman of the Committee on a Model Fiscal Program, reported that the committee had published the *Model Cash Basis Budget Law* in time for presentation at the conference and hoped soon to complete and publish the *Model Bond Law*.

W. Brooke Graves, chairman of the Committee on State Government, reported the recent publication of the fifth edition of the *Model State Constitution*. He added that, in view of the current activity in connection with the pending modernizing of at least fifteen state constitutions, the committee planned to remain actively at work on a sixth revision of the document.

Richard S. Childs, chairman of the Council, who has been a volunteer unpaid member of the staff since his retirement from business in October 1947, was requested by President Edison to report briefly on his activities. Mr. Childs said:

"I prepared a monthly mimeographed news letter based on each issue of the NATIONAL MUNICIPAL REVIEW, revised *The Story of the Council-Manager Plan*, wrote articles for the REVIEW entitled "It's a Habit Now in Dayton" and "First Civil Service Sheriff" and four others not yet published, lectured before classes at Harvard, New York University, College of the City of New York and Mount Holyoke, played expert on comparative state government in an all-day "Know Your State" session of the Maine League of Women Voters, played patriarch at two national conventions of the International City Managers' Association, carried the national experience on optional charter laws to Rhode Island in a series of articles ordered by the Providence *Journal-Bulletin*, spoke in charter campaigns in Water-town, Connecticut, Plainfield, New Jersey, and Beacon, New York, reviewed

(Continued on page 64)

Contempt of the People

OF COURSE there are all sorts of reasons why elections and other public matters must be kept precise and legal, but the talent of the "comma and semi-colon boys" in using technicalities to defeat the will of the majority strikes serious blows against important fundamentals.

Defeated in the recent election, opponents of the council-manager form of government adopted in Montgomery County, Maryland, and Santa Clara County, California, immediately filed suits to upset the expressed wishes of the majority of the citizens.¹ The grounds on which the Santa Clara County action is brought seem especially silly to the layman but there is no way of divining what the courts, in their superior wisdom, will do about it.

Earlier in the year the Supreme Court of Georgia scuttled the hard won Augusta charter because of the purely ministerial error of a clerk in the legislature who failed to attach proof of advertising to the enabling act before it went to the governor for his signature. There was no claim that the advertising had not been done; indeed, all such requirements of informing the voters had been fully met.

It was about as bad as the decision of some years ago in Indiana in which the Supreme Court decided that Indianapolis could not have the form of government overwhelmingly adopted by its citizens because, forsooth, it was physically impossible for the city clerk personally to vali-

date within the required five days 20,000 signatures on the petition calling for the election. The court held that the city clerk could not delegate any of the work to his subordinates, pretty much as it might be said that the chief of police has to go out and make all arrests himself.

There have been many other such strained decisions which, on grounds that seem tenuous and outrageous to those more learned in morals than in law, defeat and discourage the process of self-government.

It is difficult to avoid thinking, in this connection, of the care corrupt political machines always take to be the deciding factor in the choice of judges. Tom Pendergast was imprisoned for failing to pay income tax on his ill-gotten gains. But was he taken into the state courts and prosecuted for bribery? Many honorable judges and lawyers will disagree, but the disturbing fact remains that Boss Ed Flynn, in his recent book, baldly stated that "political leaders have always maintained, not only in New York but throughout the entire United States, that they have the right to speak in behalf of a client to a judge on the bench. Ethically it is wrong; but practically the custom has always existed and would be difficult to eradicate."

A legal system which is so very sensitive about contempt of court would do well to take more care about itself being so frequently in contempt of the people. It is not above being reformed. And it needs attention.

¹See page 46, this issue.

Ballots That Disfranchise

SUBJECT to the coming in of a still taller story than this, we award the big lemon to Ohio for having the longest ballot in the country.

Here it lies, covering half our desk-top, listing rival candidates for 56 offices at last November's election in Cleveland!

We are counting the presidential electors group as one since that calls for only a single choice by the voters, and it is the voter we are considering, and, there being no senatorial contest, the federal part of his duties was completed by selection of one district and one at-large representative in Congress—total *three*.

But the Ohio state ticket made the voters choose candidates for six posts—governor, lieutenant governor, secretary of state, auditor, treasurer and attorney-general, and the legislative ticket, chosen at large for the county, called for selecting six state senators and seventeen representatives.

Next came the county with nine, namely two commissioners, prosecuting attorney, clerk of common pleas, sheriff, recorder, county treasurer, county engineer and coroner. Enough? But wait! There are candidates for fourteen judgeships on a separate nonpartisan ballot. Grand total of offices 56! (Plus, for good measure, seventeen city bond issue questions, a special park tax levy and two charter amendments!)

Did the good people of Cleveland have 56 opinions to express on these candidates? Could the typical voter have identified from memory more than five of the 56 men he voted for if the names had been shuffled on cards and presented to him on emergence from the voting booth? Did he even read the whole list of candidates? Some voters undoubtedly took along guidance from the Citizens League Voters Directory, but most marked X in a party circle at the top of the 23-inch state-county ribbon of paper, disposing of 39, and cursed their way from memory through the fourteen unlabelled sets of judiciary candidates. If they recorded informed opinions of their own on five—president, governor and three others—they were taking program blindly from the party politicians on over 90 per cent of their ballot!

The short ballot doctrine has progressed further in New York State and New York County. Numerous judges are "elected" in both places¹ but three minor elective offices have been cut off the state ticket and seven off the county ticket; the New York legislators are elected from single-member districts instead of at large by counties. Net result—seven on each ballot in New York City instead of Cleveland's state-county list of 39!

¹See "A Make-Believe Election," editorial, the REVIEW, January 1948, page 2.

1948 National Conference

A Summary Report

By JOHN E. BEBOUT*

APPROXIMATELY 700 people attended the League's short course in practical citizenship, officially called the National Conference on Government, in Boston November 22-24. Numerous unsolicited letters and calls leave no doubt that the 1948 Conference was a satisfying experience for those who attended.

The excellent work of John T. Galvin, lent by the Massachusetts Federation of Taxpayers' Associations to direct publicity, and intelligent reporting by representatives of newspapers in and out of Boston, produced good national coverage of proceedings and speeches. One result was a request from the Columbia Broadcasting System that President Charles Edison give a fifteen-minute condensed version of his address, "Where Are the Leaders," originally delivered at the annual banquet. He spoke over a national hook-up the evening of December 16. A number of the more important speeches and papers have been reprinted in various periodicals.

The final record of the Conference will, of course, be in the use citizens make of the inspiration and information derived from it. Our correspondence reveals many immediate typical results: a meeting to plan a campaign for constitutional revision in a middle-western state, re-

vival of a council-manager movement in a New England town, numerous orders for literature from people who attended, etc.

The program included six general sessions and eleven group sessions in addition to meetings of the Proportional Representation League, National Association of Civic Secretaries and an incipient organization of persons interested in municipal public relations. There were 186 listed speakers, discussion leaders and participants, besides many others who took part in discussion.

The whole Conference was a reflection of the League's concept of the goals of responsible citizenship and of the methods of attaining them. The program combined inspiration, information and creative group thinking and discussion—three requirements of effective civic education.

In keeping with the time, the place and immediate civic needs throughout the country, the program included three kinds of meetings:

1. Sessions designed to challenge citizens to the need for a new assault on such basic evils as the boss system and what President Edison called civic sins—apathy, selfishness, laziness, cynicism, etc.;

2. Sessions designed to convey information and develop ideas about ways to improve the organization and performance of state and local governments—revision of state con-

*Mr. Bebout is assistant secretary of the National Municipal League.

stitutions, reform of municipal characters and extension of the council-manager plan, better organization of public services where many governments operate in the same area, how to finance strong self-reliant local governments;

3. Sessions designed to help citizens find out how to educate themselves and their children about public affairs and to organize for strong communities, good government and effective citizenship.

More than half of those who registered came from outside of Massachusetts (many from Boston and vicinity did not register). Persons came from at least 26 states. More than a quarter were members of the National Municipal League.

As in previous years it brought together leaders and members of state and local civic organizations, public officials, educators, political scientists and governmental researchers. The civic leaders came from all walks of life.

About 150 registrants listed themselves as representatives of various state and local civic organizations, including leagues of women voters in at least eight states, taxpayers' associations, citizens' leagues, business and professional women's clubs, chambers of commerce, governmental research agencies and campaign organizations.

About 50 public officials registered, the largest categories being municipal managers, finance officers and members of city and town governing bodies.

There were more than 50 political scientists from colleges and universities in addition to a large num-

ber of social studies teachers. There were 40 or 50 advanced students from Harvard, MIT, Mount Holyoke, University of Connecticut and other colleges and universities.

It is this combination of persons with political, technical, educational and civic experience that gives League Conferences a distinctive character and enables them to generate practical ideas and enthusiasm that the same people meeting in separate groups would be unlikely to achieve.

Space will not permit a systematic summary of the speeches and discussions, session by session. Some of the addresses and papers and more detailed reports on some discussions have been or will be printed in the REVIEW. The League, through the cooperation of a number of members, has in its files an on-the-spot report by a competent recorder giving facts and critical comment on attendance, program and management of each session, including summaries of *ex tempore* remarks.

Bad Politics High-lighted

A reason for going to Boston was the fact that good citizens there are working for a basic change in what a speaker from Philadelphia called one of the two worst governed cities. Consequently, the Conference put more stress than usual on "political slum clearance" and the need to redeem cities like Boston, Philadelphia and Memphis and some states from the twin evils of political bossism and outmoded government.

The keynote was sounded in the opening address by Frank C. Moore, comptroller of the State of New

York. The address, printed in full in this issue, stressed as fundamental to self-government responsible citizens and responsible municipalities. This note, that democracy depends on the individual citizen and the home town, was sounded again and again.

"Political Slum Clearance" was the title of the general session which followed the opening luncheon. Edward J. Meeman, editor of the *Memphis Press-Scimitar*, speaking from long experience in the battle against Crumpism, showed how people can defeat the vote frauds and even the fear that are principal weapons of political bosses.

Richardson Dilworth who, as candidate for mayor of Philadelphia in the last municipal election, came nearer to upsetting city hall than any candidate in many a year, gave a dramatic account of the campaign still going on to put an end to 60 years of machine rule. The Democratic party, as is frequently the case with a minority, has been "a paid wing" of the Republican party with the result that unorganized citizens have had no real choice, he said. Mr. Dilworth believes that, with cooperation from organized labor which is financing a weekly radio program and with 1,400 young people actively at work in wards and districts, Philadelphia is on the road to a clean-up.

The Memphis and Philadelphia stories have been told by others in recent numbers of the *REVIEW*: "Defeat Comes to Boss Crump" by Richard Wallace in the September number and "Corrupt But Not Contented" (Philadelphia) by J. Cass Phillips in the October number.

The afternoon session concluded with an address by Albert D. Cash, mayor of Cincinnati, in which he pointed out how the efforts of local officials to meet local needs are stymied when unsympathetic state legislatures and courts, as in Ohio, deny or curtail healthy home rule.

Pinch-hitters Speak

The methods of political slum clearance were further explored and the fruits thereof displayed at the Tuesday luncheon session and a Tuesday afternoon session on "The Council-Manager Plan: Spearhead of Municipal Reform." The scheduled speaker for the luncheon, Charles P. Taft, Cincinnati city councilman, was held up in New Haven by an attack of flu. An eloquent brief digest that he had prepared was read and the Cincinnati experience was developed in detail by two pinch-hitters, Walter J. Millard and Mayor Cash. The Taft statement will be printed in a later number of the *REVIEW*.

Millard's speech related the story of the fight started a quarter of a century ago to rid Cincinnati of the reproach of being the "worst governed city." He showed how the courage, aggressiveness and organizing ability of Murray Seasongood, Henry Bentley and others destroyed a ruthless boss and won a government which was both more efficient and more humane.

Mayor Cash described the Cincinnati plan of citizen organization which has kept on the job as a non-partisan local political party, electing councilmen pledged to the spirit and practice of the new sys-

tem and acting as watchdog of the public interest between elections.

The afternoon session put on the record stories of three other council-manager cities—Kansas City, Missouri, Richmond, Virginia, and Yonkers, New York. The first speech at this session was by Jerome M. Joffe, special utilities and legislative counsel of Kansas City, another pinch-hitter for a man kept away by illness, City Manager L. P. Cookingham. Mr. Joffe gave the substance of Mr. Cookingham's paper with some observations of his own. Mr. Joffe said that "there is no iron curtain in city hall," that all council and other business is in the open and that a community service division "finds out what the people want." Mr. Cookingham's paper appeared in the December REVIEW.

Yonkers' City Manager Thomas V. Kennedy stressed particularly the financial achievements and problems of Yonkers' city government. The whole Yonkers record was reviewed in the October 1948 REVIEW in the article, "Good Charter, Better City," by Oxie Reichler, editor, Yonkers *Herald Statesman*.

L. E. Marlowe, former president of the Richmond Citizens Association, told about the "New Look for Richmond," describing the spectacular campaigns for adoption of the council-manager plan and election of the new one-house city council which at the same time eliminated the apathy heretofore characteristic of local elections and gave Richmond a thoroughly modern charter. The October REVIEW carried an article on Richmond, "Farewell to the Politicians."

This theme was continued in the speeches at the banquet Tuesday evening. There were brief thumb-nail reports from Mr. Meeman, Mr. Joffe and Ed. P. Phillips, president of the Richmond Citizens' Association. Mr. Phillips told about Gold Feather Day in Richmond. Gold Feather Day is election day, by virtue of the fact that each person who votes is given a gold feather to wear entitling him to attend a civic mass meeting election night. This is one of the devices used in Richmond to multiply the vote in municipal elections many times over.

President Speaks

President Edison's speech, "Where Are the Leaders?," was printed in the December issue. The main point of the speech: "The obligation of civic leadership rests most heavily on those whose attainments have made them leaders in other walks of life. . . . No man is a responsible leader in business, or finance, or law, or industry, or labor, or education, or religion who does not assume heavy responsibility for politics and government in his home town."

The subject of political slum clearance was appropriately brought to a focus on Boston in a remarkable address at the concluding luncheon by Dr. Thomas H. Reed, a native of Boston. This address, entitled "A Famous Patriot Returns," is printed in this issue.

Boston is the center of one of the most difficult metropolitan areas. Consequently two well attended group sessions were devoted to this problem. The first was conducted by Professor Carl J. Friedrich of Harvard University, chairman of the

committee which in 1944 won the prize for a plan for dealing with the Boston metropolitan area. The second session was conducted by Professor Frederick J. Adams of the Massachusetts Institute of Technology.

The Tuesday session dealt broadly with the problem of relating governmental areas to natural communities and the need for local services. The session started with a paper by Professor Edward W. Weidner of the University of Minnesota, assistant director of a four-year project of research on inter-governmental relations. The paper discussed the methods employed in this pioneer study and outlined tentative conclusions.

The discussion following the prepared papers covered a wide range of subjects and emphasized the importance of reforming and strengthening county and local government.

The second area session dealt with the organization of government and services in distinctly metropolitan communities. Stress was laid on the importance of area-wide planning and the discussion revealed general agreement on the need for a unified government with powers, including land control and ability to balance financial resources throughout the region.

Charles R. Cherington, secretary of the Littauer School and a member of Professor Friedrich's committee that won the Boston plan contest, pointed out, however, that the subject involves "perhaps the most difficult problem of modern political science—the realization of civic consciousness and political re-

sponsibility in the gargantuan community." He said "that the unity of areas like Boston seems obvious to social scientists" but such unity clearly is not so obvious to the residents "of the 83 cities and towns that make up Greater Boston." Mr. Cherington believes that this calls for "the drudgery of careful field research" to prove the importance of the growing interdependence between all the people in a metropolitan area.

London Plan Described

The paper, "New Pattern for Greater London," by Miss Jaqueline Tyrwhitt, director of the Association for Planning and Regional Reconstruction in London, appeared in the December REVIEW.

One of the two sessions Tuesday afternoon dealt with the problem of shaping a council-manager law to the small community. This was a continuation of a conference on town management held last May by the Community Development Committee of the New England Council. There was general agreement on the desirability of a general town manager enabling act. Difficulties in drafting such an act to fit the needs of different communities were discussed.

Money for local governments was discussed in a Wednesday morning session attended by a large number of municipal finance officers and governmental researchers. The papers and discussion revolved mainly around possible methods of giving municipalities stable revenue sources which enable them to stand on their own feet. The working out of recent legislation extending municipal tax-

ing powers in Pennsylvania and New York were described in some detail.

Two sessions were devoted to a state constitution for 1949. The 1948 edition of the *Model State Constitution* was introduced at the first of these sessions by W. Brooke Graves, chairman of the League's Committee on State Government. The great difficulty in attempts to shorten long constitutions like those of Louisiana and California was stressed and discussed. The new New Jersey court system was outlined by William Miller of Princeton Surveys. Other talks dealt with state administration, the perennial problem of legislative apportionment, home rule and methods for future amendment and revision.

Tell of Civic Project

Practical civic education has been one of the League's continuing interests. One reason for stressing it in Boston was the fact that Cambridge is the seat of the three-year project in civic education to develop materials and teaching procedures in the schools. The need for and objectives of this project, headed by John J. Mahoney, author of *For Us the Living*, and Dean Emeritus Henry W. Holmes of the Harvard School of Education, were described in a general meeting Monday night by Charles C. Buell, head of the department of public affairs of St. Paul's School, Concord, New Hampshire. Mr. Buell's paper appeared in the December REVIEW.

Dr. George H. Gallup, vice president of the National Municipal League, talked about education for voting and answered questions about

public opinion polling in elections. Robert J. Blakely, managing editor of the St. Louis *Star Times* and former chairman of the Des Moines Council on Adult Education, made an eloquent speech on the urgent need, in the light of the rate of scientific and technical developments, for more effective education of adults on civic problems.

Dean Holmes and Dr. Mahoney conducted a panel discussion Tuesday morning on education in the schools to develop more responsible and effective citizens. The panel consisted of selected teachers, civic leaders, school administrators and students.

Methods of informing citizens about local affairs were described in another morning session conducted by Ed. P. Phillips, president of the Richmond Citizens' Association. Mrs. Siegel W. Judd described the League of Women Voters' *Know Your Town* studies and her own much more extensive book on Grand Rapids entitled *Our City Government* written for school use.

The role of the newspaper as civic educator and the need for improved methods of municipal reporting and public relations were discussed and examples of good practice in these fields were given.

"Successful Citizen Organization" was the subject of a session Wednesday morning presided over by George A. McLaughlin, president of the Massachusetts Plan "E" Association. Citizens' councils, citizen charter committees, citizens leagues and taxpayers associations were described, discussed and compared.

A Famous Patriot Returns

Spirit of Sam Adams sounds a battle cry to Bostonians to rise and throw off the yoke of the political boss.

By THOMAS H. REED*

MAY I make clear at the outset that I regard myself as having been specially favored in being born in Boston. However much I find in the Boston of today to deplore, I cannot forget that I grew up here under the influence of Boston's tradition of liberalism, culture and devotion to humanitarian and patriotic ends.

I spent six years at the Boston Latin School, with the portraits of the worthies of Boston's historic past looking down on me. I attended lectures at the Old South Meeting House and was active in the Old South Historical Society. This was good background for one who was to devote his life to municipal reform.

Incidentally, I thought Boston was the best of all possible cities and my gradual disillusionment on that point has been very painful to me. Not because I was a "Proper Bostonian." My ancestors were not

merchant princes but simple New England farmers. Boston nevertheless was my city and still is, though it has caused me a lot of worry. Since I've been at this meeting, the first of the kind held here in 25 years, I've been increasingly uneasy. I've found myself dreaming. It is not too surprising that Boston as one finds it today should lie somewhat heavily on the stomach of a loyal though wandering Bostonian.

Last night I dreamed about Sam Adams. I suddenly found myself sitting up in bed staring at a rugged antique figure sitting in an easy chair pulled close to my bedside. I know it was just a dream because my wife who is a light sleeper says all this about being visited by Sam Adams is ridiculous.

I can account logically enough for its being Adams I dreamed about. After all, of all our Revolutionary heroes he is the one who could do most for Boston if he were alive today. He was at once a devoted patriot, an eloquent speaker, a trenchant writer and an accomplished political organizer. Not only did he control the Boston Town Meeting through the "Caulkers Club," which has given the name "caucus" to one of our valued political institutions, but through the "Committees of Correspondence" he bound first all the colony of Massachusetts Bay and later all the thirteen colonies together for re-

*Dr. Reed, municipal consultant, is one of the foremost authorities in the country on local government affairs. He was for many years professor of government at the Universities of California and Michigan, was one of the first city managers (San Jose, California, 1916-1918) and is the author of numerous books, including *Municipal Management*. Dr. Reed has made many studies of local governments, including Cincinnati, Atlanta and Fulton County, Georgia, and Essex County, New Jersey. He drafted the council-manager charters recently adopted in Hartford, Richmond, and Augusta, Georgia, as well as the charter consolidating the city of Baton Rouge and East Baton Rouge Parish, Louisiana.

sistance to the British throne. He was the one Revolutionary statesman who saw from the beginning the inevitable breach with the mother country and worked consistently toward that goal. He is properly known as the organizer of revolt.

At any rate, it was indubitably Sam Adams, so I said, "How do you do, Mr. Adams. I see you are still wearing the suit you had your Faneuil Hall picture painted in?"

He Was a "Boss"

"Yes," he replied. "My friends took up a collection to get me something decent for the occasion. I was not one of the prosperous Adamses though we come of the same stock. I was a failure as tax collector because I was not good at bookkeeping. Everyone except a few die-hard Tories knew I was honest and the shortages were paid off. I never was interested in making money. My last years, after I retired as governor, were spent, you know, in respectable poverty."

Reed: "But you *were* a political boss, weren't you? Successful ones seldom die poor unless they get caught first.

Adams: "Oh, I suppose you'd call me a boss. I was the leader of the resistance movement. My Caulkers Club could dominate town meetings. I had a lot to do with raising the storm that made the country independent of Great Britain. In so doing I had to seek power but I never used it for my own gain. I was too busy with my job."

Reed: "By the way, how did you get here? Don't you find it difficult to find your way about a

city so much bigger than the Boston of 1803 when, pardon my reference to it, you took up your permanent abode in the Granary Burying Ground?"

Adams: "I can get lost in the suburbs all right. Boston in my day had only a neck connecting it with the mainland of Roxbury. Like a fat old lady, she's lost her neck and spreads for miles around. In the old Boston which still remains the commercial and financial center there's no trouble at all in finding my way. The streets are just the same narrow, crooked lanes that were laid out by the settlers; cows and were already getting crowded by 1800. Of course, I don't get around much by day but I can read without light and I find the public library very fascinating. There are a hundred times as many people to use these streets and a thousand times as many vehicles as in my day. It just looks to me as if the present-day Boston was not so energetic in meeting its problems as we were. We sought self-government for our people—no mean end—and got it. Boston today can't save itself from strangling in its own traffic."

Reed: "You are not so proud of Boston now?"

Adams: "I love Boston, but I'm sorely worried about her. It's not that the traffic is too thick, the streets too dirty, the tenements too close together, the government wasteful and extravagant and dominated by what you call a political machine. All cities at one time or another experience such things. The thing that's bad is that now for some 25

years Boston seems unable to do anything much about its ills. She is like what that reporter fellow, Lincoln Steffens, said about Philadelphia, 'corrupt and contented.'

"Taxes. Talk about taxes. The taxes over which we split with the British Crown were a mere feather in the wind compared with the \$53.40 per \$1,000 which Bostonians pay today on their homes and other property."

Reed: "You're right about that, Mr. Adams. They are the highest taxes paid in any comparable city in the United States when the level of assessed valuation is considered. The prices paid for Boston properties sold in the first nine months of this year added up to only 96 per cent of their assessed value, according to the *Boston Herald*. Such taxes are not only a burden on the taxpayer but a threat to the commercial and industrial life of Boston. When considered in the light of what investments can earn today they are practically confiscatory. The Bill of Rights prohibits taking property without due process of law, but if you take all its earning power in taxes what is there left? Business and taxable wealth have been diverted from Boston to places where taxes are not so high.

"You, Mr. Adams, objected to light taxes on principle. Such taxes as those in Boston today are a matter of life and death. Add to that that the people of Boston get less for these high taxes than the people of most cities get for lower taxes and it is clear that every resident, taxpayer or not, is cheated of his rights."

During this outburst Sam Adams sat nodding his head, with a woe-begone expression on his mobile features.

Friend of the People

Adams: "That's just what I've read and heard. Why don't the people do something about it? We would have done a lot had such ills fallen on us in our day. It's the supineness of the people that worries me. They should know about the wastefulness and extravagance of a government seamed through with spoils, favoritism and lack of skill on the part of those responsible for city policies. Can't someone tell them these things in terms the people will understand? I was always a friend of the people, like Tom Jefferson. I believed that they are to be trusted. Some people say that the people of Boston are not like they were in 1775. That's not so. People are people regardless of racial origin. They are most of them honest and want the best for their families. You just have to point out where their interests lie. You had to show the Yankees of my time which side their bread was buttered on. We did it in 1775, why can't it be done in 1948?" He paused, as for dramatic effect.

Reed: "If you are asking me sir, there are some explanations:

"(1) Most citizens of Boston are not taxpayers, at least directly, and it is harder to show them that they are affected by city wastefulness. They are, of course. Their prosperity is threatened by the impossible tax rate and the little they get in the way of city services is due to bad management at city hall, but

it needs someone with a pen as sharp as yours to show them the truth which for other reasons they are reluctant to hear.

"(2) The natural leadership of Boston has deserted the narrow limits of the city and gone to the suburbs. This applies not merely to the 'Proper Bostonians' but to a vast number of ordinary mortals who have sought better living conditions outside the city. They sit outside unable—and glad of it—to take up the gage of battle with the Boston machine. The answer to this situation would be a Greater Boston, a city of more than 2,000,000, the fourth in the United States, embracing in one political unit all the natural elements of Boston life. I have always been for it. Back in 1930 when I was teaching for a term at Harvard I asked, 'Why not have a Greater Boston?' I got the same answer from several quarters. 'The Republicans who control the legislature will never permit it because it would enlarge the bailiwick of Jim Curley whom they have no candidate sufficiently colorful to successfully oppose in that area.' You can call this defeatism, to use a modern phrase, or 'puling pusillanimous cowardice,' to use the more unrestrained language of 1775. It is certainly not trusting the people.

"(3) Boston is not a self-governing municipality. The legislature constantly interferes in the most minute affairs of the city. It's only a step from city hall to statehouse and good men and bad constantly appeal from the one authority to the other. The financial plight of Boston is not altogether

its own fault, which beclouds the issue for the ordinary citizen.

"(4) The Boston machine, dominated by Mayor Curley, is so strongly entrenched in power that it seems hopeless to attack it.

"All these are factors in the attitude of Boston toward reform."

It's No Excuse

During this lecture the erect and sturdy form of my guest was hitching uneasily in his chair and his great eyebrows were drawn together in a frown.

Adams: "It's all so, Mr. Reed but it's no excuse. 'Resistance to tyrants is obedience to God.' The petty tyranny which Boston endures at the hands of the machine, though sugar-coated by fine speeches, is more destructive of human integrity than the pretensions of George III. If I were not a ghost of my former self I'd not sit idly by."

Reed: "What would you do? That's what we call the \$64 question."

Adams: "Why, for one thing I'd not go live in Milton or Lexington and look down my nose at Boston. I'd live right in Boston among its people and I'd organize them. All you say establishes one thing—there is no adequate leadership for reform in Boston. The 'Proper Bostonians,' the social registerites, have with few exceptions abdicated politically. They are too exclusive socially to have much influence with the people. I'm afraid it may be true today, as Lincoln Steffens said of a generation ago that some, at least, of Boston's financial leaders would rather deal with the machine than fight it. That

down in black and white in the report of the Finance Commission which recommended Boston's present charter. There's got to be leadership, and a down-to-earth campaign to unseat a machine.

"I'd give a lot to come back to earth for ten years. Curley is a great politician. He can talk a bird out of a tree, but he is not unbeatable. No man is. The majority in the legislature which has stood squarely across the road to a Greater Boston is not unbeatable. No political group is. I wouldn't care whether I stepped on the toes of Republicans or Democrats. I'd step on them both with equal pleasure for the good of my city."

In his excitement the old man rose to his feet and his eyes flashed as they do in the Faneuil Hall portrait.

Reed: "I believe you could do it Sam, and we'd be safe from usurpation of power once you'd done it. Wendell Phillips, who was another Bostonian who believed in human rights and worried the wealth and culture of Boston no end in his time, said that 'a demagogue rides the storm, he has no ability to create one. He uses it narrowly, ignorantly and for selfish ends.' You were no demagogue. Put you against a demagogue and he would go down like a man of straw."

I jumped up to clap him on the back and he was gone.

* * *

I'm sorry this National Municipal League conference can't announce the return of Sam Adams for ten years. We could use his

kind in several places outside of Boston. But while his body cannot, his spirit may return. There must be in this great Boston metropolis some dozens—perhaps scores—of men with brains, courage, tenacity and the indispensable political savoir faire to lead my native city from the morass in which it is presently entrapped. Other cities are struggling with similar problems, with varying success, but no situation is hopeless. The taller the boss the harder he falls when some David beans him not with a pebble but a hard bundle of fact, emotion and organization.

People Can Do It

It's been done over and over again. When the Upson survey of Cincinnati was made in 1924 there was no more apparent prospect of overthrowing the Hynicka machine than there is of uprooting Mayor Curley from his official throne today. Yet inside of twelve months the city had a new charter, the machine had been driven from control in the new council, and Cincinnati began a quarter of a century of civic achievement. It was leadership and organization that did it. Murray Seasongood supplied the fire and Henry Bentley built an organization better than that of the dominant Republican party. Organization know-how is not a monopoly of partisan machines.

Kansas City, long as supine as Boston is today, with a little aid from the F.B.I. and the pressure of a crusading newspaper, threw out the Pendergast machine.

Only recently the voters of Hart-

ford, against the combined efforts of machine politicians of both parties, broke the traditions of generations to give Hartford a city manager charter and a high grade nonpartisan council.

Only within a year Richmond, Virginia, center of Bourbon conservatism, gave up its two-chamber council and elective mayor in favor of a city manager charter. Still more striking, they wrote into that charter a provision for nonpartisan elections which cast the Democratic white primary into the discard, and followed it up by whipping the candidates of the Democratic organization in the council election.

The world moves. It is not too much to expect that Boston may, or your own home town for that matter.

For 31 years, from 1916 when Denver was consolidated with a considerable part of Arapahoe County, Colorado, there had not been a single city-county consolidation in this country. It had come to be thought practically impossible of accomplishment. Some business leaders in Baton Rouge, Louisiana, stole a march on the politicians, secured an enabling constitutional amendment, drafted a charter consolidating Baton Rouge with East Baton Rouge Parish, and carried it in a popular vote against the opposition of the local politicians—including some of the nastiest of the deadly Louisiana breed.

We have learned since we came to this conference of how Yale football tactics have rattled the dry bones of Philadelphia politics and how Ed Crump, the perfect boss, who at

least gave the people something for their money, has taken a terrible pasting at the hands of a group of amateur politicians.

I can tell you confidently that there is not a political situation so black that it cannot be converted to white by an intelligent, aggressive, well led citizen movement. It takes courage to start one. But, like bathing on the north shore, it is the initial dip that is hard—very hard if you creep in inch by inch. Once in all over, it becomes apparent that the threats of the machine are mostly bluff. The big boss at a distance wears a terrific mien. When met face to face he is seen for what he really is, an ordinary mortal and not too smart a one at that. The scheme to put Plan A, which nobody wants on the ballot to prevent the people of Boston from having a chance to vote on Plan E, which they want is so barefaced a trick that it inevitably will react against the man who tries it.

Courage Is Needed

The great trouble is to get started. Once the issue is drawn the fighting is even pleasurable for all but the most timid.

On the 19th of April in 1775 John Hancock and Samuel Adams were asleep in the house of the Reverend Clarke in Concord. Out from Boston sped a messenger. "British troops are on the march." They expected a twin killing, the continental stores at Concord and the two patriots on whose heads King George had placed a price. Adams and Hancock sprang from their beds

(Continued on page 25)

Toward Firmer Foundation

Local governments need 'full measure of power essential to successful performance' of their jobs, says finance official.

By FRANK C. MOORE*

THROUGHOUT the world this is a period of crisis and decision. These are critical days, too, for local government. If it is to survive the twentieth century as a vigorous, important member of our family of governments, it must soon find the right answers to some questions it has long avoided.

What shall be the relationship between local government and the federal and state governments? Shall it be a partnership of co-operating but independent equals, or shall local government, by increasing reliance upon the other two, become a dependent, escaping responsibility but surrendering authority?

Shall we attempt to meet the expanding needs of our people with the local government methods we have inherited from the past or shall we modernize them to keep pace with our scientific and social progress?

*Mr. Moore, comptroller of New York State since 1943, was formerly executive secretary of the New York Association of Towns. He has served on numerous New York State commissions including the Legislative Commission for the Revision of the Tax Laws, Governor Lehman's committee to prepare for the constitutional convention of 1937-8 and a member of that convention, and the State Legislative Commission on Extension of the Civil Service. He has been a member of the Legislative Commission on Municipal Finance since 1939 and chairman of the Legislative Commission on Municipal Revenues and Reduction of Real Estate Taxes since 1944.

Shall we be content with the lessening interest of our citizens in, and respect for, their government, or shall we endeavor to awaken a civic patriotism as vigorous as our defense of the nation in time of war?

The decisions of local government upon these and related questions should be bold.

Local government should insist upon the allocation to it of an area of authority within which it shall exercise power and accept responsibility equal to that of the federal and state governments within their respective zones. What should be the boundaries of that area of authority?

Abraham Lincoln said:

The legitimate object of government is to do for a community of people whatever they need to have done but cannot do at all or cannot do so well for themselves in their separate and individual capacities. In all that the people can individually do as well for themselves, government ought not to interfere.

Our local governments are closest to the people. It would seem, therefore, that in all our local governments can individually do as well for themselves the federal and state governments ought not to interfere.

There are many governmental functions which can be better performed by local governments than by the central governments. Toulmin Smith recognized this when he said, almost a century ago:

Local Self-Government is that system of government under which the greatest number of minds, knowing the most, and having the fullest opportunities of knowing it, about the special matter in hand, and having the greatest interest in its well working, have the management of it or control over it.

Centralization is that system of government under which the smallest number of minds, and those knowing the least, and having the fewest opportunities of knowing it, about the special matter in hand, and having the smallest interest in its well working, have the management of it or control over it.

Home Rule for Local Units

Local government should be granted the full measure of power essential to the successful performance of its share of the total governmental job. The interference of unnecessary constitutional and statutory obstacles should be eliminated.

To insure local responsibility the state should refuse to legislate in areas where localities have the power, but sometimes not the courage, to make decisions. Local government becomes strong not by mere possession of the powers of self-government but by exercise of these powers.

There are other ways in which states can help local governments.

Every state should have a department or division of local government, charged with something more than the negative job of pointing out the mistakes of its local officials. This department or division should have the affirmative responsibility of helping the localities to the successful accomplish-

ment of their governmental objectives.

Government must not lag behind industry in its search for a better product. Each state should provide an agency for research in local government. Adequate reservoirs of authentic up-to-date information on pertinent subjects should be built up and maintained and made available not only to local officials but to everyone interested in our local government.

Provision should be made for the exchange of such information not only within the state but among the states, so that each may benefit by the advances of others.

We must speed up our search for a system of weights and measures by which we can more accurately appraise the quantity and quality of government. Once found, it has dynamic possibilities for the improvement of local government as well as other government.

All government, but especially local government, would benefit from the vast expansion of our existing facilities for public service training. There is no shorter, surer route to grade A government. Public and private training resources should be pooled and utilized for a much broader program in which many more can participate.

This training must be geared into our system of civil service. We must make certain that those who have qualified themselves for governmental service find suitable employment, and that those who have equipped themselves for better jobs are rewarded accordingly.

There can no longer be a doubt that local government needs and is entitled to a system of financial support which will give it the dignity of fiscal independence and responsibility.

Federal and State Aid

Heretofore, substantial federal aid to the localities has been limited to periods of emergency, but there are indications that it may be extended upon a continuing basis in aid of certain local services. The pattern for this new assistance is yet to be determined. There is a danger that local government, in its eagerness for additional revenues to counteract the influence of inflation, may surrender more than it receives in exchange. A system of federal aid which diminishes the independence and responsibility of local government is not worth its cost.

State assistance to the localities should be designed to stabilize local finances by providing greater certainty of local revenues and by protecting the localities from sudden increases in expenditures. Such a system enables localities to plan their fiscal futures soundly and confidently. It is essential that every plan of state assistance preserves local initiative and responsibility. When state assistance is extended in such a manner or such an amount that either is impaired, we destroy the very thing we aim to help.

In good times the state should accumulate surplus moneys in reserve funds to help finance its aid to the localities in periods of declining revenues. The state should also extend to the localities the right

to establish similar funds to meet their rainy day requirements.

The state should delegate to the localities broader powers of local taxation. In its annual report to the governor and legislature of 1947, the New York State Conference of Mayors said:

We recommend the sound principle of home rule and local responsibility be enlarged to encompass the financial needs of the cities and villages by granting them adequate powers to levy other substantial taxes in addition to the real estate tax. . . . The alternative to this home rule power is additional state aid, additional state regulation, less local responsibility and less local self determination.

There has long been need for a division of the field of taxation between our federal, state and local governments. As a member of the family of governments, local government is entitled to a fair share in the family income from sources other than the real property tax.

But all the difficulties of local governments are not found in their relationships with the federal and state governments. The localities should take a good look at themselves, both collectively and individually.

No longer can we justify, by the difficulties of transportation and communication, any system of local government which provides for a hodgepodge of overlapping and duplicating services. In these days of inflated costs the American taxpayer cannot afford the luxury of governmental waste. Local government must put its own house in order.

There is need for much more co-operation between the agencies of local government, and constitutional and statutory obstacles to this co-operation should be removed.

Why should a city be prevented from sharing with its suburbs the services of its utilities if the taxpayers of both will benefit therefrom? Why should adjacent municipalities each be required to provide sewer, drainage and water systems, incinerators or electric plants, if jointly they can meet their needs more efficiently and at less expense to their citizens? These are but a few of the opportunities for worthwhile cooperation suggested by experience.

Municipalities have some of the characteristics of individuals. One may be in good physical shape but another run down. We have our alert, up-and-coming communities and also those that are drifting aimlessly.

Some are operating under obsolete charters with governmental machinery and methods unchanged since the turn of the century. Some are governed by officials who sweep every problem under the rug, determined that, come what may, no one will ever pin anything on them.

Luther Gulick said¹ that: "The shame of the American city today is found in three things: first, lazy citizenship with low standards; second, lack of city pride; and third, failure to look ahead and make great plans for the future."

Many of our communities do lack pride. Certainly all of them

should look ahead and plan for their futures not only for their needs but also for the means of financing them.

Why do cities have "lazy citizens with low standards?"

Within recent weeks the head of a great university has criticized education for the failure of our people to accept their responsibilities as citizens. The editor of a fine newspaper in New York State has said the American press is at fault. Education and the press are not alone to blame.

Citizen Understanding

Government itself deserves some censure. The municipalities cannot escape their share. Certainly our local government is complex enough but in our practices we have made it even more difficult of understanding. The typical local government report is unattractive in form and stuffy in content. It repels the interest of the citizen and defies his understanding.

Almost every governmental department has a "lingo" of its own, and the members of the department take great pride in their ability to make a simple subject sound complicated to the uninitiated.

The starting point for greater citizen responsibility is greater citizen understanding of our government. Because local government provides so many of the day-to-day services which mean so much to the happiness and comfort of the citizen, local government has the greatest opportunity to aid his understanding.

With greater understanding will
(Continued on page 25)

¹See "Shame of the Cities—1946," the REVIEW, January 1947, pages 18-25.

Tax Rates of American Cities

Increased costs of municipal government are reflected in greater tax rates and increased assessments for 1948.

By Bureau of Governmental Research, Detroit, and the
National Training School for Public Service*

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BOTH a 6 per cent increase in per capita assessed values and a 6 per cent increase in adjusted tax rates is the summary of the 1948 property tax survey. Unadjusted rates also increased 6 per cent. This year 333 cities reported, or 96 per cent of those queried.

The rate increases are not unexpected. Last year assessments jumped as adjusted rates decreased slightly. This year both climbed as cities raised rates on previously boosted assessments and as new assessments modestly reflected higher values and additional property placed on the rolls. The pattern is familiar and manifests the relentless demand of local government for more money with which to operate.

The increase in per capita assessments this year is considerably less than that described last year, 6 per

cent as compared to 15.7 per cent for 1947 (see Table I). This seems to indicate that municipalities are following a prudent course in not gearing their assessments, as well as their financial structures, to inflationary property values. A random sample of cities shows that assessment rolls in 1948 are not significantly higher than in 1929, and in some instances are lower. Conservative assessments, new local taxes and grants from federal and state governments are all part of the explanation.

The greatest change in per capita assessed valuations over those of last year is found in the five cities of a million or more (Group I). In 1947 their per capita assessed value was up 26 per cent. This year the increase is a moderate 3.2 per cent. Cities in the other population groups show a similar but less marked tendency downward or increases of 5 per cent to 7 per cent. Group III (population 250,000 to 500,000), however, is the single exception. In 1947 this group showed an increase in per capita assessed values of approximately 6 per cent. This year the increase is 12 per cent. What brought about this higher increase is not known, but it is safe to assume that increased building is not the only answer.

It is well to remember that although those cities where legal re-

*The following Volker Fellows of the National Training School for Public Service compiled and tabulated the data as part of their field training with the Bureau of Governmental Research, Detroit, under the supervision of the bureau staff: Charles R. Crawford, Dickinson College; Frederick B. Gillette, Washington and Lee University; Merle F. Goff, University of Maine; Frank W. Haines, University of Maine; Jules O. Hendricks, Indiana University; W. Leo Hill, Colorado College; Richard Malcolm, Pomona College; Ernest H. Newman, Jr., University of Missouri; John P. O'Brien, University of Akron; Harold J. Shamberger, West Virginia University; Francis J. Shannon, University of Notre Dame.

quirements specify assessments at full or true cash value often report a 100 per cent ratio, it is impossible to find a city with actual assessments at 100 per cent of today's market. When 100 per cent or even lower ratios are reported, they may be ratios based on prewar values. Thus the real ratio is unreported and adjusted tax rates for these cities are subject to question and must be quoted with care. Wherever possible, information on this problem has been included in footnotes.

Tax Rates

Tax rates, both adjusted and unadjusted, reversed the decrease found last year (see Table I). For all cities reporting in both years the increase in adjusted rates is \$1.73 and \$2.48 for unadjusted rates. Without greatly raising assessments this year, cities were bound to raise rates, thus capitalizing on the valuation change of a year ago.

Cities of Group III (population 250,000 to 500,000) show the heaviest increase in unadjusted rates (\$4.39), and are second only to the cities of Group V (population 50,000 to 100,000) in the rise of adjusted rates (\$1.63) (see Table III). Thus this group has significant increases in both assessed values and rates. Since it is unlikely that the citizens of these cities demand more services than the citizens of either larger or smaller cities, it may be that Group III cities are undergoing more drastic population changes, a factor not reflected by the use of 1940 census figures in the tabulation.

Cities in Group IV (population 100,000 to 250,000) report an aver-

age increase in unadjusted rates of \$3.50, while showing only a slight increase of \$.50 in adjusted rates. Lowered ratios of assessed to true value seem to explain this, as drops in adjusted rates reflect a decrease in the ratio of assessed to true value.

The remaining groups show substantial increases in both the adjusted and unadjusted categories. The cities in Group I report an average increase of \$2.41 in unadjusted rates, and a \$1.57 rise in adjusted rates. Group II unadjusted rates are up \$2.67 with adjusted rates climbing \$1.04. Group V shows increases of \$2.71 in the unadjusted rate, and \$2.72 in the adjusted rate. Group VI rises \$2.01 in unadjusted and \$1.58 in adjusted tax rates.

School Rates

Inasmuch as support of the schools has been much discussed, unadjusted tax rates levied for school purposes were tabulated separately and compared with those of 1947. It was found that 36 per cent of the local property tax goes for the schools of the reporting cities. It was 35 per cent in 1947. The percentage is currently lowest (29 per cent) for Group III cities and highest (42 per cent) for Group IV cities. School rate increases either account for 20 per cent or more of each group's total rate increase, or are accompanied by reduced rates for other local purposes. Without taking into consideration the higher assessments in 1948, school rates, on the average, show an imperceptible change over last year.

Tax Exemption

The whittling away of the tax base by reason of exempted property

TABLE I
ANNUAL CHANGE IN PER CAPITA ASSESSED VALUE, AND IN AVERAGE UNADJUSTED
AND ADJUSTED TAX RATES

Year	Per Cent Change Per Capita Assessed Value	Change in Unadjusted Rates Per \$1,000 of Assessed Value	Change in Adjusted Rates Per \$1,000 of Assessed Value
1948	+ 6 %	+ \$2.48	+ \$1.73
1947	+ 15.7	— .71	— .05
1946	+ 1.3	+ 2.52	+ .52
1945	+ 1.1	+ .90	+ .22
1944	+ .6	+ .18	+ .12
1943	+ 1.5	— .53	— .35
1942	— .1	— .46	— .05

TABLE II
COMPARISON OF PER CAPITA ASSESSED VALUE OF 300 CITIES 1947-1948

Population Group*	Per Capita Assessed Value 1948	Per Capita Assessed Value 1947	Amount Change in Per Capita Assessed Valuation 1947 — 1948	Per Cent Change in Per Capita Assessed Valuation 1947 — 1948
I	\$2,174	\$2,106	+ \$ 68	3.2%
II	1,944	1,817	+ 127	7 %
III	1,453	1,294	+ 159	12 %
IV	1,501	1,405	+ 96	7 %
V	1,591	1,502	+ 89	6 %
VI ^b	1,568	1,494	+ 74	5 %
	\$1,788	\$1,690	+ \$ 98	6 %

TABLE III
COMPARISON OF 1948 AND 1947 AVERAGE UNADJUSTED AND ADJUSTED
TAX RATES OF 303 AMERICAN CITIES

Population Group*	Average Unadjusted Rates Per \$1,000 Assessed Value			Average Adjusted Rates Per \$1,000 Assessed Value		
	1948	1947	Change	1948	1947	Change
I	\$36.69	\$34.28	+ \$ 2.41	\$30.70	\$29.13	+ \$ 1.57
II	39.35	36.68	+ 2.67	33.16	32.12	+ 1.04
III	51.78	47.39	+ 4.39	27.26	25.63	+ 1.63
IV	45.35	41.85	+ 3.50	30.67	30.17	+ .50
V	43.57	40.86	+ 2.71	29.81	27.09	+ 2.72
VI ^b	39.93	37.92	+ 2.01	28.90	27.32	+ 1.58
	\$42.66	\$40.18	+ \$2.48	\$29.57	\$27.84	+ \$1.73

*Population groups defined by United States Bureau of Census as indicated in tabulation following article.

^bGroup VI is defined by the Bureau of Census to include cities between 25,000 and 50,000 population, but in this study cities under 30,000 are not included.

is presenting the cities with a problem of growing seriousness as the pressures for spending become greater. Exempt property takes the form of ownership by government or religious, charitable and non-profit organizations, special privileges to industries, and homesteads. Fifty of 282 cities reporting on the question are affected by homestead exemption laws.

A total of 171 cities reported their percentage of tax-exempt property at 19.2 per cent as compared to 17.3 per cent last year. This slight change is of little importance as the total value of tax exempt property is frequently an estimate.

It is the predicament of the city possessing a high percentage of exempt property, perhaps because of a large university or federal property within its boundaries, that attracts attention. Too frequently it is forgotten that the 17 per cent of property that is tax exempt must have its burden assumed by the other 83 per cent which is not. It is well then for cities to inquire into the type and use of such specially privileged property.

Tabulation Explained

Several comments and notes of caution are in order on the tabulation itself.

The figure reported as the assessed value is the total amount of assessment rolls certified for city taxes and includes both realty and personalty.

The tax rates reported are all based on \$1,000 of assessed valuation. Many cities reported rates levied by special taxing units such as park, library, relief, sanitary and

water supply districts. These rates have been included in the rates reported under the four general headings with footnotes to give the necessary breakdown and explanation. In this way the total tax borne by property in a given city is reflected.

The estimated ratio of assessed value to true value includes both the city and county ratios. Generally, the city and county ratios are identical because either one unit or the other does the assessing. In cases where the city and county ratios differ, the percentage reported is an average of the two ratios weighted in accordance with the applicable rates.

The figure listed as the adjusted tax rate shows what the tax rate would be if the ratio of assessed to true value were 100 per cent for all cities listed. Even though based on judgment and interpretation, this adjusted rate presents a better basis for comparing tax rates in different cities than the actual rates levied. The adjusted figure is derived by multiplying each component part of the total unadjusted rate by the reported city or county ratio and adding the products.

The reader must realize that the tax rates reported do not furnish either a quantitative or qualitative measure of municipal services. One city with a relatively low rate may provide more services in a more efficient manner than another city. Therefore, it is not possible to use the data reported in this survey for comparing the costs and services of various cities.

The reader is cautioned against multiplying the assessed value by the

total tax rate to derive the total tax levy because of the varied ratios of assessment, the varied tax rates applying to real and personal property, and the fact that special district taxes may affect only part of a city.

Acknowledgement

This is the 27th annual tabulation of tax rates of cities over 30,000 population. It has been made possible by the continued cooperation of city and county officials, bureaus of municipal research, chambers of commerce and other organizations in the cities to which questionnaires were sent. Every attempt was made to eliminate omissions and errors. However, it is hoped that any discovered, and such other comments as may be thought helpful, will be forwarded to the Bureau of Governmental Research, Detroit.

(See following pages for tabulation.)

PATRIOT RETURNS

(Continued from page 16)

and were hurried across the fields to a place of safety.

As they fled in the early April dawn the echo of firing at Lexington reached their ears. Sam Adams stopped to listen. Then he raised his hands to the sky and cried, "What a glorious morning is this!" Not glorious because the victories

of the Revolution were won—eight years of almost intolerable struggle lay ahead—but glorious to the prophetic soul of Sam Adams because the conflict for which he had waited and worked was actually engaged.

It will be a glorious day for Boston or any other city in similar case when the forces of good government join issue with the machine. It may be a hard fight but it will eventually blossom into victory.

FIRMER FOUNDATION

(Continued from page 20)

come increased awareness of the services provided and appreciation of their value. The prestige of the public service will be raised to the high level it deserves. Perhaps we may even have "Oscars" for the outstanding public servant.

The citizen who now shuns politics will then recall that Elihu Root said: "Politics is the practical exercise of the art of self-government." He will be proud to be known as a politician as was Lincoln. Our people will be inspired with as great a zeal for service to their country in time of peace as in war.

If local government does its part we shall immeasurably strengthen the foundation upon which we have built our nation. With that strength we need not fear the future.

COMPARATIVE TAX RATES OF AMERICAN CITIES FOR 1948

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

Governmental Research Association									
City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
Group I									
Population 1,000,000 or over									
1 New York, N. Y. ¹	7,454,995	17,584,492,413	N	—	—	—	—	100	29.70
2 Chicago, Ill. ²	3,396,808	7,527,708,198	20	16.28	9.80	2.64	N	100	28.72
3 Philadelphia, Pa. ³	1,931,334	3,417,491,435	19	17.04	11.75	N	N	100	28.75
4 Detroit, Mich. ⁴	1,623,452	3,745,817,710	32	21.04	9.65	5.65	N	100	36.34
5 Los Angeles, Calif. ⁵	1,504,277	2,306,818,400	21	16.33	21.38	22.23	N	50	29.97
Group II									
Population 500,000 to 1,000,000									
6 Cleveland, Ohio ⁶	878,336	1,525,816,647	22	16.00	11.00	4.00	N	70	21.70
7 Baltimore, Md. ⁷	859,100	2,052,954,229	36	28.50	—	N	1.11	100	29.61
8 St. Louis, Mo. ⁸	816,048	1,162,647,000	12	17.70	9.60	N	—	100	27.40
9 Boston, Mass. ⁹	770,816	1,581,994,000	9	39.44	10.78	2.37	.81	100	53.40
10 Pittsburgh, Pa. ¹⁰	671,659	971,953,356	—	19.97	11.75	8.38	N	100	40.10
11 Washington, D. C. ¹¹	663,091	1,872,056,621	15	20.00	—	—	N	100	20.00
12 San Francisco, Calif. ¹²	634,536	1,430,218,531	22	44.45	16.45	—	N	50	30.45
13 Milwaukee, Wis. ¹³	587,472	994,290,290	21	15.34	13.66	11.62	N	80	32.70
14 Buffalo, N. Y. ¹⁴	575,901	963,534,335	N	22.73	7.37	12.94	—	100	43.04

See also general notes at end of tabulation.

N = None.

— = Figures or breakdown not available.

* = Estimated figure.

† = These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

¹New York City. Rate shown is for borough of Manhattan. Total rate for Bronx is \$29.60; Brooklyn \$30.00; Queens \$30.40; Richmond \$29.70. See footnote j.

²Chicago. City rate includes \$2.80, Park District; \$2.40, Sanitary District; \$.32, Forest Preserve.

³Philadelphia. City and county are consolidated. Rate for intangible personalty is \$4 per \$1,000. See footnote m.

⁴Detroit. The ratio of true to assessed value is quoted at 100 per cent in accordance with statutory provisions. A recent study conducted by the Board of Assessors revealed an average assessment ratio of 42.5 per cent on 1948 sales of residential buildings.

⁵Los Angeles. County rate includes flood control \$1.95; metropolitan water district estimated adjustment for total assessment roll \$2.70, the rate as levied on land and improvements is \$3.40. See footnote d.

⁶Baltimore. Assessed valuation includes \$67,000,000 shares of banks and trust companies, \$387,000,000 deposits in savings banks, \$69,570,000 railroad securities, taxed at one per cent, \$1.875, and \$3 respectively. Schools, included in city rate, approximately 22 per cent of funds raised by levy. There is no county government in Baltimore.

⁷St. Louis. St. Louis is a city and county within itself. City rates include county rate. Also included in city rate are \$1 for library, art museum and zoo, and \$4 for interest and public debt.

⁸Pittsburgh. City rate represents weighted average of \$28 on land and \$14 on improvements for an estimated rate of \$19.97. Intangible personal property is taxed by the city and school board at 2 mills by each taxing body. In addition, the county has a 4 mill rate on personal property. The assessed valuation of such personal property within the city of Pittsburgh is \$374,295,330; not included in assessed value. See footnote m.

⁹San Francisco. Assessed valuation does not include solvent credits of \$430,099,919. City and county governments are combined.

¹⁰Milwaukee. City assessed valuation is 79.88 per cent of the equalized value as determined by the State Supervisor of Assessments for Milwaukee County.

¹¹Buffalo. County rate includes \$.93 Buffalo Sewer Authority. See footnote j.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
Group III Population 250,000 to 500,000									
15 New Orleans, La. ^{1a}	494,537	583,127,172	29	23.78	7.00	N	5.75	36.53	15
16 Minneapolis, Minn. ^b	492,370	269,785,754	27	71.34	25.81	25.08	6.77	129.00	16
17 Cincinnati, Ohio ^k	455,610	945,000,000	17	11.62	9.45	3.29	N	24.36	17
18 Newark, N. J. ¹	429,760	735,131,754	29	36.54	19.75	8.71	N	65.00	18
19 Kansas City, Mo.	399,178	573,083,210	23	14.90	13.00	7.00	7.00	35.60	19
20 Indianapolis, Ind. ^c	386,972	584,171,920	33	17.90	14.40	6.50	1.50	40.30	20
21 Houston, Texas ¹³	384,514	631,644,120	33	19.75	12.70	9.60	7.20	49.25	21
22 Seattle, Wash. ¹⁴	368,302	363,128,544	29	20.50	13.00	14.00	2.10	49.60	22
23 Rochester, N. Y. ¹	324,975	550,689,514	19	19.56	10.52	10.64	—	40.72	23
24 Denver, Colo. ¹⁵	322,412	472,515,090	36	22.10	23.00	—	4.53	49.63	24
25 Louisville, Ky.	319,077	403,467,255	20	15.30	13.50	5.00	.50	34.30	25
26 Columbus, Ohio ^k	306,087	486,312,800	16	6.20	10.20	2.60	N	18.80	26
27 Portland, Ore. ¹⁶	305,394	468,366,810	23	17.40	21.30	14.80	N	53.50	27
28 Atlanta, Ga. ¹⁷	302,288	474,344,964	38	16.00	—	24.00	5.00	45.00	28
29 Oakland, Calif. ¹⁸	302,163	356,801,595	11	27.10	25.14	22.56	N	74.80	29
30 Jersey City, N. J. ¹⁹	301,173	502,639,613	12	34.22	19.36	15.41	N	68.99	30
31 Dallas, Texas ^o	294,734	546,865,020	34	18.50	10.50	8.30	4.20	41.50	31
32 Memphis, Tenn. ²⁰	282,942	392,429,794	10	11.50	6.50	9.10	.80	27.90	32
33 St. Paul, Minn. ²¹	287,736	156,217,519	28	47.53	26.14	28.86	6.77	109.30	33
34 Toledo, Ohio ^k	282,349	499,599,753	18	6.85	11.18	2.97	N	21.00	34
35 Birmingham, Ala. ^a	267,583	254,646,689	20*	11.50	6.50	11.50	6.50	36.00	35
36 San Antonio, Texas ²²	253,854	375,157,370	29	19.10	11.60	8.00	4.20	42.90	36
37 Providence, R. I. ^a	253,504	746,864,473	—	25.00	—	—	—	25.00	37
^{1a} New Orleans. City rate includes parish (county) rate and \$1.50 levee rate. See footnote f.									
^{1b} Houston. City rate includes \$.25 library rate. See footnote o.									
^{1c} Seattle. County rate includes \$2.40 Port of Seattle rate. See footnote p.									
^{1d} Denver. Consolidated city and county rate because of city-county governmental organization.									
^{1e} Portland. City rate includes Dock Commission levy of \$1.43.									
^{1f} Portland. City rate includes Port of Portland levy of \$.60.									
^{1g} Atlanta. City rate includes schools and debt service. County rate includes \$4 hospital rate. See footnote c.									
^{1h} Oakland. County rate includes \$.16 mosquito abatement, \$.50									
¹ⁱ St. Paul. Total rate shown is for non-homestead property. Rate on homesteads is \$105.55. See footnote h.									
^{1j} San Antonio. School rate includes \$.80 junior college. See footnote o.									
^{1k} Memphis. City rate includes \$1.10 park rate and \$.30 library rate.									
^{1l} Jersey City. City and school rates are assessed by the city and certified by the County Board of Taxation before being levied. See footnote i.									
^{1m} East Bay Regional Park District and \$2.60 East Bay Municipal Utility District. Rates given are for District No. 1; total rate for District No. 2 is \$74.50.									

East Bay Regional Park District and \$2.60 East Bay Municipal Utility District. Rates given are for District No. 1; total rate for District No. 2 is \$74.50.
^{1j}Jersey City. City and school rates are assessed by the city and certified by the County Board of Taxation before being levied. See footnote i.
²⁰Memphis. City rate includes \$1.10 park rate and \$.30 library rate.
²¹St. Paul. Total rate shown is for non-homestead property. Rate on homesteads is \$105.55. See footnote h.
²²San Antonio. School rate includes \$.80, junior college. See footnote o.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Asses- ment	
				City	School	County	State	Total			
Group IV Population 100,000 to 250,000											
38 Akron, Ohio ^k	244,791	390,000,000	23	13.11	13.35	3.79	N	30.25	40	12.10	38
39 Omaha, Neb. ^{as}	233,844	311,284,315	18	13.90	19.00	4.68	7.56	45.14	70	31.60	39
40 Dayton, Ohio ^k	210,718	374,398,990	24	8.50	11.60	4.70	N	24.80	35	8.68	40
41 Syracuse, N. Y. ¹	205,967	350,432,795	N	19.18	10.87	14.56	.08	44.69	100	44.69	42
42 Oklahoma City, Okla. ¹	204,424	165,881,897	18	18.53	28.27	12.81	N	59.61	20	11.92	42
43 San Diego, Calif. ^{2a}	203,341	281,009,690	23	20.50	21.10	25.50	N	67.10	50	33.55	43
44 Worcester, Mass. ^{2s}	193,694	284,653,750	7	45.22	—	1.32	.06	46.80	44	32.76	44
45 Richmond, Va. ^{2s}	193,042	352,214,661	22	—	—	N	N	22.00	89	19.58	45
46 Honolulu, T. H. ²⁷	179,358	186,824,357	N	—	—	—	—	33.18	25	8.30	46
47 Fort Worth, Texas ²⁸	177,662	242,810,235	28	21.60	11.60	9.30	7.20	49.70	65 ¹	32.35	47
48 Jacksonville, Fla. ²⁹	173,065	165,516,280	21	15.50	14.27	10.73	N	40.50	100	40.50	48
49 Miami, Fla. ³⁰	172,172	417,832,940	17	27.60	13.00	11.70	N	52.30	100	52.30	49
50 Youngstown, Ohio ³¹	167,720	297,530,646	15	7.10	10.10	3.40	N	20.60	80	16.48	50
51 Nashville, Tenn.	167,402	220,364,606	20	17.50	5.50	—	—	23.00	100	23.00	51
52 Hartford, Conn.	166,267	412,057,428	24	—	—	—	—	37.00	100	37.00	52
53 Grand Rapids, Mich.	164,292	263,396,680	29	8.06	6.84	4.16	N	19.06	75	14.30	53
54 Long Beach, Calif. ³²	164,271	349,088,800	17	10.89	22.55	24.35	N	57.79	50	28.90	54
55 New Haven, Conn. ³³	160,605	336,372,810	20	18.73	11.27	.50	N	30.50	75	22.88	55
56 Des Moines, Iowa	159,819	250,240,826	39	22.43	35.00	15.69	N	73.12	60	43.87	56
57 Flint, Mich.	151,543	293,366,300	23	7.25	6.73	3.16	N	17.14	96	16.45	57
58 Salt Lake City, Utah ³⁴	149,934	156,735,935	27	20.80	26.25	8.50	N	55.55	—	—	58
59 Springfield, Mass.	149,554	272,109,290	9	22.33	15.99	1.48	.10	39.90	100	39.90	59
60 Bridgeport, Conn. ³⁵	147,121	317,662,145	35	23.58	8.23	.19	N	32.00	100	32.00	60
^a Omaha. City rate includes \$1, municipal university; estimated ratio based on statutory requirement that real property be assessed at 70 per cent of true value, and personal property at 100 per cent. ¹ San Diego. County rate includes water authority, \$1.40. See footnote d. ² Worcester. City rate includes school rate. See footnote g. ³ Richmond. Estimated ratio based on 1942 study reported by the State Department of Taxation. ⁴ Honolulu. Rates are consolidated for city and county purposes including schools. Homestead exemption: first \$1,500 assessed value plus half of value between \$1,500 and \$5,000. ⁵ Fort Worth. City rate includes \$3.20, water control rate. See footnote c. ⁶ Jacksonville. County rate includes \$10 navigation districts rate and .32 air base authority rate. See footnote b. ⁷ Miami. County rate includes \$.50 Everglades Drainage Districts rate. See footnote b. ⁸ Youngstown. City rate includes sanitary district rate of \$1.25 and \$.10 township rate. See footnote k. ⁹ Long Beach. County rate includes metropolitan water district \$3.40, county flood control \$1.95, and sanitation district \$1.42. See footnote d. ¹⁰ New Haven. Tax rate for Ward 32 is \$15.77. ¹¹ Salt Lake City. City rate includes mosquito abatement rate \$.30 and metropolitan water district rate of \$.1. School rate includes state school equalization rate of \$.89. ¹² Bridgeport. City rate includes welfare rate of \$2 and Debt Service including schools \$3.57.											

City	Census 1940	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State		
61 Norfolk, Va. ⁵⁸	144,332	223,555,588*	16	—	—	N	N	71	19.17
62 Yonkers, N. Y. ⁵⁷	142,598	297,253,305*	16	17.25	12.21	7.51	13.00	100	37.10
63 Tulsa, Okla. ¹	142,157	124,166,642	—	14.84	24.01	10.06	N	48.91	62
64 Scranton, Pa. ⁵⁸	140,404	96,459,961	N	17.54	22.50	11.50	N	51.54	63
65 Paterson, N. J. ¹	139,656	180,134,595	10	25.99	20.27	8.98	N	55.24	64
66 Albany, N. Y. ⁵⁹	130,577	246,495,817	N	30.88	—	11.22	.10	42.20	65
67 Chattanooga, Tenn.	128,163	137,000,000	N	25.00	—	16.40	—	41.40	66
68 Trenton, N. J. ¹	124,697	159,426,996	18	22.60	22.50	10.20	N	53.30	67
69 Spokane, Wash. ⁶	122,001	101,263,061	18	18.00	12.30	11.60	2.20	43.00	68
70 Kansas City, Kans.	121,458	87,663,948	20	23.97	27.98	10.50	1.30	64.85	69
71 Fort Wayne, Ind. ⁶	118,410	215,000,000*	32	14.50	12.50	8.30	1.50	36.80	70
72 Camden, N. J. ¹	117,536	137,839,495	16	22.57	18.96	14.47	N	56.00	71
73 Erie, Pa. ⁵⁸	116,955	128,881,540	N	17.00	18.50	10.00	N	45.50	72
74 Fall River, Mass.	115,428	122,341,500	15	—	—	—	N	48.80	73
75 Wichita, Kans. ⁴⁰	114,966	166,198,936	24	16.48	25.65	9.77	1.30	53.20	74
76 Wilmington, Del.	112,504	176,630,000	N	18.37	3.63	5.00	N	27.00	75
77 Gary, Ind. ⁴¹	111,719	148,000,000*	N	20.63	27.34	13.10	1.50	62.57	76
78 Knoxville, Tenn.	111,580	176,326,131	28	17.20	9.20	18.00	.80	45.20	77
79 Cambridge, Mass. ⁴³	110,879	198,210,950	7	29.56	8.89	.87	.88	39.90	78
80 Reading, Pa. ⁴³	110,568	139,642,725	N	12.00	18.30	6.50	N	37.00	79
81 New Bedford, Mass. ⁴⁴	110,341	113,151,625	14	35.43	11.10	1.35	.12	48.00	80
82 Elizabeth, N. J. ¹	109,921	137,693,870	11	26.83	18.58	6.19	N	51.60	81
83 Tacoma, Wash. ⁴⁵	109,408	74,969,980	35	22.54	26.60	18.00	2.13	69.27	82
84 Canton, Ohio ⁴⁶	108,401	190,125,850	22	4.80	13.40	22.00	N	20.40	83
85 Tampa, Fla. ⁴⁷	108,391	130,732,057	23	32.00	17.30	18.20	N	67.50	84
86 Sacramento, Calif. ⁴⁸	105,958	162,130,595	17	20.40	19.60	16.30	N	56.30	85

⁵⁸Norfolk. Estimated ratio based on 1942 study reported by Virginia Department of Taxation. Assessed value and per cent personality based on estimates. Personality includes machinery assessment. Total rate does not include \$10 machinery tax. City rate includes school tax.

⁵⁷Yonkers. City rate includes \$6.67 debt service (other than water and schools). See footnote j.

⁵⁹Scranton. City rate represents weighted average of \$24.82 on land and \$12.41 on improvements for an estimated rate of \$17.54. County rate includes \$4.30 for Institution District (poor). See footnote m.

¹Albany. Assessment ratio reported by State Department of Taxation and Finance. City rate includes schools. See footnote j.

⁶Wichita. School rate includes \$2.90, University of Wichita. County rate includes \$1.95 elementary school—city only.

⁴⁰Wichita. City rate includes \$2.96 debt and interest rate. See footnote e.

⁴¹Gary. City rate includes \$1.83 Sanitary District rate. See footnote e.

⁴³Cambridge. City rate includes \$.49 "overlays" rate.

⁴⁴Reading. \$4 personal property tax is not included in county rate. See footnote m.

⁴⁵New Bedford. City rate includes \$2.96 debt and interest rate. See footnote e.

⁴⁶Tacoma. City rate includes park rate of \$2.75, county rate includes port rate of \$3. See footnote p.

⁴⁷Canton. City rate includes \$.10 town levy. See footnote k.

⁴⁸Tampa. City rate includes \$.50 for debt service. School rate includes \$.20 for debt service. County rate includes \$.50 for Port Authority District. See footnote b.

⁴⁹Sacramento. County rate includes flood control \$.40, \$.20 Sacramento-Yolo Mosquito Abatement District, and \$.20 Sacramento-Yolo Port District. See footnote d.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
87 Peoria, Ill. ⁸⁰	105,087	349,923,640	29	8.95	9.00	1.15	N	100	19.10
88 Somerville, Mass. ⁸⁰	102,177	139,631,300	5	32.99	13.27	1.30	2.34	100	49.90
89 Lowell, Mass.	101,389	100,311,250	10	37.65	13.91	1.30	1.14	100	53.00
90 South Bend, Ind. ⁸	101,268	177,201,160	33	16.85	14.58	8.47	1.50	80	33.12
91 Duluth, Minn. ⁸	101,065	47,597,631	22	48.35	53.67	38.80	6.77	32	48.12
92 Charlotte, N. C. ⁸¹	100,899	155,756,905	35	14.20	4.70	8.90	N	67	18.63
93 Utica, N. Y. ¹	100,518	148,660,418	N	21.92	10.52	12.47	—	100	44.91
Group V									
Population 50,000 to 100,000									
94 Waterbury, Conn.	99,314	—	—	18.06	10.18	1.28	.23	63	18.74
95 Shreveport, La. ⁸²	98,167	144,767,016	37	19.00	—	—	—	60	11.40
96 Lynn, Mass.	98,123	Not reported	—	—	—	—	—	—	—
97 Evansville, Ind. ⁸	97,062	144,996,880	26	12.30	17.10	11.90	1.50	75	32.10
98 Allentown, Pa. ⁸	96,904	113,364,232	18	14.00	18.00	7.00	N	63†	24.50
99 El Paso, Texas ⁸	96,810	115,254,700	27	17.50	13.50	9.20	7.20	33†	15.57
100 Savannah, Ga. ⁸	95,996	52,793,099	37	23.00	15.00	13.00	5.00	60	33.60
101 Little Rock, Ark.	88,039	57,334,933	25	14.20	18.00	8.30	6.50	20	9.40
102 Austin, Texas ⁸	87,930	131,702,210	18	16.00	7.00	8.50	7.20	64†	32.26
103 Schenectady, N. Y. ¹	87,549	161,242,813	N	18.72	14.02	9.31	N	88	37.00
104 Wilkes-Barre, Pa. ⁸³	86,236	82,489,487	8	17.00	18.00	11.70	N	100	46.70
105 Berkeley, Calif. ⁸⁴	85,547	112,676,425	17	18.65	22.49	22.56	N	53†	33.52
106 Rockford, Ill. ⁸⁵	84,637	277,407,112	N	7.08	7.46	1.16	N	100	15.70
107 Lawrence, Mass.	84,323	—	—	—	—	—	—	100	45.60
108 Harrisburg, Pa. ⁸	83,893	96,709,755	—	14.00	16.50	6.00	N	58†	21.30
109 Saginaw, Mich.	82,794	127,376,565	21	6.91	6.33	5.28	N	50	9.26
110 Glendale, Calif. ⁸⁶	82,582	114,795,135	14	10.00	25.47	19.52	N	50	27.50
111 Sioux City, Iowa ⁸⁷	82,364	83,168,745	17	19.08	26.19	12.36	N	60	34.58
112 Lincoln, Neb. ⁸	81,894	115,902,895	29	12.90	22.48	3.49	6.86	78†	35.39
113 Pasadena, Calif. ⁸⁸	81,864	199,877,610	11	11.20	24.11	20.91	N	64†	35.92

⁸⁰Peoria. City rate includes \$1.24 Park District, \$.97 Sanitary District, \$.22 town levies.
⁸¹Somerville. City rate includes \$.24 for "overlay"—the amount set aside to pay refunds and abatements on poll, personal and real estate tax.
⁸²Charlotte. City rate includes \$.20 parks and recreation rate.
⁸³Shreveport. City rate includes \$.90 bond retirement and \$.10 library and recreation rate. See footnote f.
⁸⁴Wilkes-Barre. County rate includes \$.3 institutional levy, but does not include \$.4 personal property levy. See footnote m.
⁸⁵Berkeley. County rate includes utility district \$2.60, regional parks \$.50 and mosquito abatement \$.16. See footnote d.
⁸⁶Rockford. City rate includes \$.95 Sanitary District, \$.29 Air-port-Park Districts, \$.54 town levies.
⁸⁷Glendale. County rate includes flood control, \$.195. See footnote d.
⁸⁸Sioux City. City rate includes \$.125 levy on agricultural land for township road.
⁸⁹Lincoln. City rate includes \$.2 sanitary district rate.
⁹⁰Pasadena. County rate includes flood control \$.195 and sanitation district \$.138. See footnote d.

City	Census 1940	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State	Total	
114 Altoona, Pa. ⁶⁰	80,214	83,240,880	N	12.00	18.00	6.00	N	36.00	23.40
115 Winston-Salem, N. C.	79,815	153,097,345	49	19.50	3.50	5.00	N	22.40	115
116 Bayonne, N. J. ¹	79,198	128,162,113	16	29.76	27.66	16.55	N	73.97	116
117 Huntington, W. Va. ⁶¹	78,836	154,022,980	38	3.58	9.68	2.97	.07	15.81	5.53
118 Lansing, Mich. ⁶²	78,753	149,353,580	31	15.25	11.75	6.50	N	35.80	118
119 Mobile, Ala. ⁶³	78,720	81,978,117	32	7.50	9.00	12.50	6.50	21.30	119
120 Binghamton, N. Y. ⁶⁴	78,309	113,218,432	N	26.41	12.60	4.63	—	43.64	120
121 Montgomery, Ala. ⁶⁵	78,084	53,274,651	30	12.50	7.00	7.50	6.50	33.50	121
122 Niagara Falls, N. Y. ⁶⁶	78,029	162,420,200	N	20.98	16.93	7.36	—	45.27	122
123 Manchester, N. H. ⁶⁷	77,685	110,104,052	29	34.90	—	4.99	.11	40.00	123
124 Quincy, Mass. ⁶⁸	75,810	141,591,600	6	—	—	—	—	38.00	124
125 Pawtucket, R. I. ⁶⁹	75,797	167,544,801	30	21.00	—	—	—	21.00	125
126 St. Joseph, Mo.	75,711	61,787,450	26	16.50	15.60	8.80	.70	41.60	126
127 East St. Louis, Ill. ⁷⁰	75,609	150,878,700	14	12.10	14.40	1.90	N	28.40	127
128 Springfield, Ill. ⁷¹	75,503	201,581,128	16	8.25	7.70	1.85	N	17.80	128
129 Portland, Me. ⁷²	73,643	90,506,950	29	32.25	15.01	1.67	6.67	55.60	129
130 Charleston, S. C.	71,275	21,429,575	39	62.00	40.00	21.00	N	123.00	130
131 Springfield, Ohio ⁷³	70,662	116,472,117	24	5.57	13.80	3.63	N	23.00	131
132 Troy, N. Y. ⁷⁴	70,304	71,787,988	N	25.97	12.60	14.81	—	53.38	132
133 Hammond, Ind. ⁷⁵	70,184	109,337,365	22	15.34	28.90	12.66	1.50	58.40	133
134 Newton, Mass.	69,873	184,111,400	10	—	—	—	—	34.00	134
135 Roanoke, Va.	69,287	89,130,790	14	—	—	N	N	25.00	135
136 Lakewood, Ohio ⁷⁶	69,160	106,151,892	6	9.30	15.90	4.00	N	29.20	136
137 East Orange, N. J. ¹	68,945	109,266,172	9	20.67	17.65	8.87	N	47.20	137
138 New Britain, Conn. ⁷⁷	68,685	121,528,890	21	15.18	14.42	4.90	N	34.50	138
139 San Jose, Calif. ⁷⁸	68,457	96,207,465	21	16.10	26.28	19.30	N	61.68	139
140 Charleston, W. Va. ⁷⁹	67,914	146,761,275	40	5.15	10.27	5.37	.07	20.86	140

⁶⁰Altoona. Personal property rate for the county is \$4. See footnote m.

⁶¹Huntington. Huntington has 3 classes of property; the city rate is the average rate of these 3 classes.

⁶²Lansing. At time of publication school and county rates were tentative, not final.

⁶³Binghamton. City rate includes \$1.11 hospital, \$4.35 welfare, \$9.92 library and museum, \$8.06 debt service. See footnote j.

⁶⁴Niagara Falls. Assessment ratio as determined by New York State Department of Taxation and Finance. See footnote j.

⁶⁵Manchester. City rate includes school rate.

⁶⁶East St. Louis. City rate includes \$1.20 town, \$3 levee, \$1.82 park, \$4.45 health rates.

⁶⁷Springfield. City rate includes \$1.32 town, \$4.7 Sanitary District, \$.51 airport, \$.63 park levies.

⁶⁸Portland. Assessment ratio furnished by Maine Bureau of Taxation. City rate includes \$4.45 for debt service (including school debt).

⁶⁹Springfield. County rate includes \$.03 township levy. See footnote k.

⁷⁰Troy. Assessment ratio as determined by New York State Department of Taxation and Finance. School rate shown is for Troy city school district. See footnote j.

⁷¹New Britain. School and county rates computed from 1948 appropriation summary.

⁷²Charleston. County rate includes \$2.23 to finance county airport bonds. Tax limits per \$1000 as follows: Class I, personal, \$5; Class II, owner residential property \$10; Class III, other (outside municipalities), \$15; Class IV, other, \$20 for all purposes except debt contracted prior to 1932 in certain cases, which may be above limit.

Census 1940	City	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Asses- ment
				City	School	County	State	Total	
141	Topocka, Kans. ⁷³	76,549,347	17	17.72	19.17	7.17	1.45	45.51	18.20
142	Madison, Wis. ⁷⁴	170,531,071	19	10.92	14.27	7.59	.22	33.00	28.71
143	Mt. Vernon, N. Y. ⁷⁵	145,818,455	N	11.77	17.42	8.61	—	37.80	37.80
144	Racine, Wis.	120,157,035	20	8.18	15.35	7.25	27.00	31.05	24.84
145	Johnstown, Pa. ⁷⁶	74,494,375	8	15.00	19.00	8.00	N	42.00	42.00
146	Pontiac, Mich.	137,095,720	33	9.12	6.70	4.47	N	20.29	15.22
147	Davenport, Iowa	Not reported							146
148	Oak Park, Ill. ⁷⁷	66,039	9	11.06	17.06	2.64	N	30.76	23.99
149	Augusta, Ga. ^e	151,636,586	35	21.00	17.00	8.50	5.00	51.50	26.31
150	Phoenix, Ariz.	173,542,764	13	12.60	49.50	12.50	—	74.60	46.02
151	Evanston, Ill. ⁷⁸	187,690,137	11	10.68	13.19	2.64	N	26.51	26.51
152	Cicero, Ill. ⁷⁹	166,345,467	25	10.94	13.62	2.64	N	27.20	15.12
153	Atlantic City, N. J. ¹	93,861,425	8	39.50	17.60	14.50	N	71.60	71.60
154	Dearborn, Mich.	311,679,950	43	14.87	11.26	6.07	N	33.20	15.4
155	Medford, Mass.	86,787,250	6	—	—	—	—	54.40	54.40
156	Terre Haute, Ind. [*]	62,920,000	27	19.83	20.70	10.97	1.50	53.00	31.80
157	Columbia, S. C.	62,396	—	—	—	38.50	—	77.50	—
158	Brockton, Mass.	75,796,500	11	33.82	18.90	2.08	N	54.80	54.80
159	Cedar Rapids, Iowa ⁸⁰	74,448,116	29	18.92	32.42	9.00	N	60.34	36.20
160	Jackson, Miss.	Not reported							160
161	Covington, Ky. ⁸¹	61,503,415	6	17.40	15.00	18.50	.50	51.40	29.31
162	Passaic, N. J. ¹	91,767,975	20	29.45	19.72	8.93	N	58.10	58.10
163	Lancaster, Pa. ^m	97,348,950	N	7.50	14.00	5.00	N	26.50	24.01
164	Springfield, Mo. ⁸²	44,308,839	10	16.80	25.50	8.20	.70	51.20	30.72
165	Wheeling, W. Va.	140,706,800	50	3.87	5.99	3.73	.07	13.66	5.46
166	Galveston, Texas ⁸³	81,078,218	22	18.90	9.00	9.00	4.20	41.10	29.58
167	St. Petersburg, Fla. ⁸⁴	144,816,087	10	21.25	—	—	—	—	167
168	Fresno, Calif. ⁸⁴	91,707,605	20	20.63	20.00	13.20	N	53.83	21.53
^a Evansville, City rate includes \$2.82 for "other purposes."									
^b Gleboro, City rate includes \$6.40 town, \$.32 Forest Preserve, \$.22 poor relief, \$.20 Sanitary District, \$1.60 Clyde Park district rates.									
^c Cedar Rapids, Assessed valuation does not include moneys and credits of \$1,665,918.									
^d Covington, County rate includes \$12.50 for county schools.									
^e Springfield, County rate includes \$.30 special road and bridge rate.									
^f St. Petersburg, City tax rate represents an average of four tax districts. See footnote b.									
^g Fresno, County rate includes \$.60 mosquito abatement district. See footnote d.									

City	Census 1940	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
169 Durham, N. C.	60,195	115,933,587	42	13.45	3.55	5.50	N	40	169
170 Greensboro, N. C.	59,319	128,354,117	32	16.60	3.90	10.00	N	85	170
171 Decatur, Ill. ^{as}	59,305	115,610,696	26	8.90	14.33	.97	N	100	171
172 Chester, Pa. ^c	59,285	63,594,169	N	16.44	17.00	5.75	N	86†	172
173 Beaumont, Texas ^o	59,061	96,518,330	22	17.40	15.00	20.30	4.20	39†	173
174 Bethlehem, Pa. ^{as}	58,490	67,639,759	10	14.00	16.00	11.50	N	35	174
175 New Rochelle, N. Y. ¹	58,408	159,975,350	N	20.80	14.90	6.80	—	100	175
176 Malden, Mass. ⁸⁷	57,865	75,989,375	9	28.31	15.93	1.76	N	100	176
177 Macon, Ga. ^c	57,865	53,000,000*	30	13.00	12.42	13.58	5.00	57†	177
178 Corpus Christi, Texas ^o	57,301	95,694,650	22	20.00	17.00	13.00	4.20	65†	178
179 York, Pa. ^m	56,712	52,000,000	N	13.50	23.00	7.50	N	32†	179
180 Union City, N. J. ^{as}	56,173	62,860,089	8	31.43	21.64	16.56	N	100	180
181 Waco, Texas ^o	55,982	81,976,960	31	16.80	12.50	4.20	6.90	70†	181
182 McKeesport, Pa. ^m	55,355	57,834,850	N	13.50	17.00	8.38	N	72	182
183 Irvington, N. J. ¹	55,328	73,895,739	13	27.10	22.60	8.90	N	80	183
184 Cleveland Heights, Ohio ^k	54,996	107,700,210	7	6.00	18.90	4.00	N	80	184
185 Stockton, Calif. ^{so}	54,714	74,584,655	23	26.60	29.55	18.27	N	40	185
186 East Chicago, Ind. ^o	54,637	112,502,250	39	13.08	15.72	10.50	1.50	50	186
187 Kalamazoo, Mich. ^{so}	54,097	103,624,050	34	10.53	16.51	4.92	N	80	187
188 Holyoke, Mass. ⁹¹	53,750	75,324,060	6	32.24	—	1.47	.29	100	188
189 Santa Monica, Calif. ^{as}	53,500	95,839,175	26	19.90	21.61	22.93	N	50	189
190 Columbus, Ga. ^c	53,280	55,015,294	32	15.00	13.00	14.00	5.00	36†	190
191 Pueblo, Colo.	52,162	35,240,368	54	38.60	32.85	11.50	4.00	50	191
192 Waterloo, Iowa	51,743	55,388,219	33	22.40	25.80	8.33	N	50	192
193 Amarillo, Texas ^{as}	51,686	106,493,296	37	14.70	12.80	8.00	4.20	66†	193
194 Asheville, N. C. ⁹⁴	51,310	64,060,000	23	15.30	7.60	8.10	N	50	194
195 Highland Park, Mich.	50,810	120,046,300	35	14.70	12.15	5.60	N	50	195

^{as}Decatur. City rate includes \$2.42 town, \$.84 Sanitary District, \$1.10 Park District, and \$.39 T.B. Sanitarium rates.

^{so}Bethlehem. County rate shown is for Northampton County only. The city lies in two counties and the rate for Lehigh County is \$7. The per cent of personality is figured on a male occupation tax totaling \$6,562,100. A per-capita tax of \$1 is levied upon women totaling \$19,741. See footnote m.

⁸⁷Malden. City rate includes an overlay of \$.72, interest and debt maturing of \$.03. The total city rate actually is \$32.15 less a credit of \$.94, thus giving the rate of \$28.31.

^{so}Union City. City is consolidation of towns of West Hoboken and Union. Rates shown are for West Hoboken district which is 62 per cent of total assessed valuation. Rates for Union are as follows: city \$11.12, school \$22.47, county \$16.56, total \$70.15. See footnote i.

⁹¹Stockton. County rate includes \$.97 port district. See footnote d.

⁹⁴Kalamazoo. School rate includes \$5.18 special school and \$.71 school debt. City rate includes \$21 collection fees.

⁹⁵Holyoke. City rate includes school rate.

⁹⁶Santa Monica. County rate includes \$1.95 flood control and \$.34 metropolitan water district. See footnote d.

⁹⁷Amarillo. City rate includes \$1.70 junior college. See footnote o.

⁹⁸Asheville. School rate includes \$3.60 for county school.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
196 Portsmouth, Va.	50,745	50,029,394	7	—	—	N	N	70	17.50
197 Hamilton, Ohio ^a	50,592	78,750,000	23	7.37	13.92	2.25	N	60	14.12
198 Hoboken, N. J. ¹⁰	50,115	81,691,651	13	—	—	—	N	50	32.70
Group VI									
Population 30,000 to 50,000									
199 Hamtramck, Mich.	49,839	93,895,600	44	20.00	12.44	6.27	N	38.71	27.10
200 Brookline, Mass.	49,786	145,664,600	10	23.71	8.54	.84	.91	34.00	34.00
201 Muncie, Ind. ^o	49,720	66,224,370	—	16.20	20.30	6.60	1.50	44.60	17.84
202 Pittsfield, Mass. ^s	49,684	92,115,305	9	43.38	8.19	2.58	.44	46.40	20.21
203 Jackson, Mich. ^{ss}	49,656	58,051,614	26	6.57	—	5.42	N	20.18	16.14
204 Lexington, Ky. ^{ss}	49,304	80,051,614	13	16.90	10.00	5.00	.50	32.40	15.65
205 Woonsocket, R. I. ^a	49,303	80,304,350	28	25.00	—	—	—	25.00	25.00
206 Clifton, N. J. ¹	48,827	64,845,170	10	16.10	24.20	9.00	N	49.30	36.98
207 Kenosha, Wis. ¹⁷	48,765	78,991,200	12	11.22	18.35	9.16	27.00	39.00	32.76
208 Berwyn, Ill. ^{ss}	48,451	83,127,444	5	9.76	14.68	2.64	N	27.08	27.08
209 Bay City, Mich.	47,956	63,806,980	27	17.96	11.77	6.10	N	35.83	25.08
210 Stamford, Conn. ¹⁰	47,938	123,634,360	24	—	—	—	—	41.20	210
211 Muskegon, Mich.	47,697	89,223,725	34	6.01	8.67	3.75	N	18.43	9.22
212 New Castle, Pa. ^m	47,638	52,988,080	7	15.00	20.00	5.50	N	40.50	24.30
213 Aurora, Ill. ¹⁰⁰	47,170	119,982,763	21	9.71	10.14	1.00	N	20.85	21.2
214 Cranston, R. I. ^a	47,085	98,842,400	23	25.00	—	—	N	25.00	100
215 Raleigh, N. C. ¹⁰¹	46,897	85,091,242	25	13.50	—	7.90	N	21.40	10.70
216 Everett, Mass. ¹⁰²	46,784	91,010,925	18	23.68	10.02	1.20	1.90	36.80	100
217 Haverhill, Mass. ¹⁰³	46,752	53,561,250	11	41.50	11.95	1.50	.05	55.00	100
218 Green Bay, Wis. ¹⁰⁴	46,235	81,263,440	14	9.46	15.13	8.09	.26	32.94	76
219 Port Arthur, Texas ^o	46,140	62,400,537	23	17.00	13.00	—	—	—	219
220 Wichita Falls, Texas ^{104a}	45,112	48,716,780	43	13.50	18.90	12.00	4.20	48.60	16.20
221 Elmira, N. Y. ¹	45,106	51,933,702	N	22.00	15.10	—	12.98	50.08	85

¹⁰Hoboken. Assessment ratio reported by the New Jersey State Chamber of Commerce. See footnote 1.

¹⁰¹Lexington. City rate includes \$2 debt service.

¹⁰²Kenosha. City rate includes \$1 for library purposes.

¹⁰³Berwyn. City rate includes \$.62 township and poor relief, and \$.70 Park District. Rate given is for School District 100; total rate for School District 98 is \$27.80.

¹⁰⁴Stamford. Tax rate shown is for the first taxing district. Rate for third taxing district is \$36.60. Rates cover a 15-month period (April 1, 1948-June 30, 1949). City and town will consolidate on April 15, 1949. Town rate furnished by Connecticut Public Ex-

penditure Council, Inc.

¹⁰⁵Aurora. City rate includes \$.68 township, \$.63 township road and bridge, \$.96 Park District, \$.12 Sanitary District, and \$.14 Forest Preserve rates.

¹⁰⁶Raleigh. County rate includes school rate.

¹⁰⁷Everett. City rate includes \$.97 debt and interest rate. School rate includes \$.16 school debt and interest rate.

¹⁰⁸Haverhill. City rate includes \$.95 for "overlay."

¹⁰⁹Green Bay. City rate includes \$.29 Metropolitan Sewerage District and \$.1 Sewer District.

¹¹⁰Wichita Falls. School rate includes \$.39 college rate. County rate includes \$.5 water improvement district rate. See footnote o.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	
				City	School	County	State			Total
222 Lima, Ohio ^a	44,711	68,938,640	33	7.65	11.50	3.05	N	22.20	16.65	222
223 Lynchburg, Va.	44,541	60,074,461	8	12.00	11.50	N	N	23.50	16.45	223
224 Williamsport, Pa. ¹⁰⁵	44,355	30,808,575	N	13.75	22.00	13.00	N	48.75	25.09	224
225 Lorain, Ohio ¹⁰⁶	44,125	100,939,532	23	6.60	8.46	1.96	N	17.02	8.51	225
226 Dubuque, Iowa	43,892	Not reported								226
227 Ogden, Utah ¹⁰⁷	43,688	44,117,852	20	16.50	28.80	7.60	—	52.90	21.16	227
228 San Bernardino, Calif. ¹⁰⁸	43,646	48,909,450	22	12.73	31.10	20.30	—	64.13	32.07	228
229 Battle Creek, Mich.	43,453	52,703,059	32	10.00	13.87	4.40	N	28.27	22.62	229
230 Warren, Ohio ^a	42,837	77,814,238	17	5.10	12.40	2.30	N	19.80	—	230
231 Rock Island, Ill. ¹⁰⁹	42,775	95,671,424	23	8.67	10.80	1.73	N	21.20	21.20	231
232 LaCrosse, Wis.	42,707	68,467,010	21	12.66	14.36	10.71	.27	38.00	28.50	232
233 Jamestown, N. Y. ^j	42,638	58,195,803	N	15.20	20.07	9.39	N	44.66	23.07	233
234 Joliet, Ill. ¹¹⁰	42,365	131,329,350	—	5.21	11.76	1.89	N	18.86	18.86	234
235 Fitchburg, Mass.	41,824	56,813,800	16	—	—	—	—	47.00	47.00	235
236 Chicopee, Mass.	41,664	44,683,460	7	20.23	17.24	1.48	.05	39.00	39.00	236
237 Bloomfield, N. J. ¹	41,623	69,949,400	15	19.25	22.19	8.96	N	50.40	50.40	237
238 Anderson, Ind.	41,572	51,367,410	40	13.40	26.10	10.40	1.50	51.40	14.91	238
239 Council Bluffs, Iowa	41,439	36,487,602	24	23.18	30.74	13.89	—	67.81	40.69	239
240 Chelsea, Mass.	41,259	43,811,300	9	41.68	16.30	—	2.42	60.40	60.40	240
241 Perth Amboy, N. J. ¹¹¹	41,242	51,427,656	15	24.90	23.15	15.55	N	63.60	31.80	241
242 Salem, Mass. ¹¹²	41,213	56,476,550	12	28.17	16.38	2.86	.09	47.50	47.50	242
243 Sioux Falls, S. D.	40,832	59,091,685	26	16.32	18.23	4.25	N	38.80	27.16	243
244 Sheboygan, Wis.	40,638	48,860,145	19	15.66	19.59	6.66	27.00	42.18	33.74	244
245 Poughkeepsie, N. Y. ¹¹³	40,478	54,787,474	N	28.29	12.99	6.16	—	47.44	39.85	245
246 Quincy, Ill. ¹¹⁴	40,469	100,368,362	45	8.17	9.66	2.50	N	20.33	20.33	246
247 Portsmouth, Ohio ¹¹⁵	40,466	54,039,420	13	10.50	9.41	2.89	N	22.80	14.82	247
248 White Plains, N. Y. ¹¹⁵	40,327	125,811,085	N	13.57	16.25	8.65	—	38.47	38.09	248
249 Waltham, Mass.	40,020	58,008,950	8	—	—	—	—	50.00	50.00	249
250 Arlington, Mass. ⁵	40,013	38,686,450	6	—	—	—	—	44.20	44.20	250
¹⁰⁵ Williamsport. City rate includes \$.75 library rate. County rate includes \$.50 institutional levy. County also charges \$.40 on personal property par value. In addition, the city levies a poll tax of \$.50 on all residents who have reached the age of 21. See footnote m.										
¹⁰⁶ Lorain. County rate includes \$.06 township levy. See footnote k.										
¹⁰⁷ Ogden. School rate includes \$.80 state school fund; county rate includes \$.30 mosquito abatement.										
¹⁰⁸ San Bernardino. County rate includes flood control \$.80.										
¹⁰⁹ Rock Island. City rate includes \$.50 township, \$.65 street and bridge, \$.25 Airport Authority. See footnote j.										
¹¹⁰ Joliet. City rate includes \$.10 S. Essex sewerage rate, \$.71 overlay and \$.01 overlay deficit.										
¹¹¹ Perth Amboy. City rate includes \$.10 township (including road and bridge), \$.79 Park District and \$.04 Forest Preserve district tax.										
¹¹² Salem. County rate includes \$.14 county district courts rate. See footnote i.										
¹¹³ Salem. City rate includes \$.11 S. Essex sewerage rate, \$.71 overlay and \$.01 overlay deficit.										
¹¹⁴ Quincy. Assessment ratio reported by New York State Department of Taxation and Finance. See footnote j.										
¹¹⁵ White Plains. City rates include \$.128 town, and \$.72 Park District.										

[illegible]

City	Census 1940	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State	Total	
279 Orlando, Fla. ¹²⁹	36,736	83,955,075	14	20.80	10.60	14.90	—	45.70	27.72
280 Fort Smith, Ark. ¹³⁰	36,584	23,524,136	37	11.75	18.00	8.00	N	37.75	15
281 West Allis, Wis. ¹³¹	36,364	92,583,720	35	14.50	9.39	13.99	.30	38.18	67
282 Alameda, Calif. ¹³²	36,256	39,668,840	16	15.60	1.30	45.50	N	61.40	30.70
283 Auburn, N. Y. ¹³³	35,753	—	—	18.90	10.97	5.67	—	35.54	100
284 Orange, N. J. ¹³⁴	35,717	44,726,849	11	27.51	21.03	8.96	N	57.50	35.54
285 Meridian, Miss.	35,481	Not reported	—	—	—	—	—	—	57.50
286 Albuquerque, N. M.	35,449	Not reported	—	—	—	—	—	—	285
287 Watertown, Mass.	35,427	58,766,855	7	27.74	11.49	1.39	1.48	42.10	286
288 Richmond, Ind. ¹³⁵	35,147	48,967,466	—	8.55	21.45	10.20	1.50	41.70	42.10
289 Superior, Wis.	35,136	42,466,660	17	8.01	19.13	16.47	.22	43.83	50
290 Santa Barbara, Calif. ¹³⁶	34,958	57,942,170	8	13.80	23.05	18.95	N	55.80	100
291 Greenville, S. C.	34,734	15,164,370	54	54.00	—	—	—	—	43.83
292 Baton Rouge, La. ¹³⁷	34,719	55,642,780	33	10.25	10.30	3.60	—	29.90	13
293 Riverside, Calif. ¹³⁸	34,696	38,626,210	17	16.10	21.30	23.70	5.75	61.10	33
294 Moline, Ill. ¹³⁹	34,608	90,978,845	25	6.37	9.60	1.73	N	17.70	50
295 Revere, Mass.	34,405	Not reported	—	—	—	—	—	—	100
296 Burbank, Calif. ¹⁴⁰	34,337	102,613,845	—	14.50	23.52	19.53	N	57.55	—
297 Waukegan, Ill. ¹⁴¹	34,241	99,510,057	5	6.62	12.18	1.36	N	20.16	28.78
298 Rome, N. Y. ¹⁴²	34,214	34,330,623	N	23.65	22.71	15.87	N	62.23	100
299 Norwood, Ohio ¹⁴³	34,010	73,815,080	27	4.16	10.17	3.29	N	17.62	20.16
300 Kokomo, Ind. ¹⁴⁴	33,795	40,646,500	40	15.77	22.40	7.33	1.50	47.00	46.67
301 West Hartford, Conn.	33,776	123,337,316	16	—	—	N	—	22.00	—
302 Paducah, Ky. ¹⁴⁵	33,765	22,867,673	27	17.90	15.50	5.80	.50	39.70	60
303 West Palm Beach, Fla. ¹⁴⁶	33,693	54,710,500	15	33.00	17.10	15.19	N	65.29	42.1
304 Easton, Pa. ¹⁴⁷	33,589	41,468,040	N	12.00	17.00	11.50	N	40.50	16.51
305 Alexandria, Va. ¹⁴⁸	33,523	71,338,178*	21	27.50	—	N	N	27.50	48.79

¹²⁹Orlando. City rate includes \$3 bonded indebtedness and \$2.80 for roads and bridges. See footnote b.

¹³⁰Fort Smith. City rate includes \$1.75 for police, firemen and library, and \$5 for city and county bonds. County rate includes \$3 for county roads.

¹³¹West Allis. City rate includes \$1.89 Metropolitan Sewer rate. County rate includes \$.90 poor rate and \$.40 hospital rate. See footnote c.

¹³²Alameda. County rate includes \$.45 S.B. County Water Agency District. See footnote d.

¹³³Auburn. County rate includes flood control rate of \$1.10. See footnote d.

¹³⁴Orange. City rate includes \$.56 street and bridge, \$.25 airport, and \$.50 town rates.

¹³⁵Meridian. County rate includes flood control \$1.95. See footnote d.

¹³⁶Santa Barbara. City rate includes \$2.90 for city bonded debt. School rate includes \$.50 for city junior college.

¹³⁷Baton Rouge. County rate includes \$.10 Florida Inland Marine District, \$.4 Palm Beach Port District, and \$.1 Road and Bridge District \$1. See footnote b.

¹³⁸Riverside. City rate includes \$.30 per \$1,000. See footnote b.

¹³⁹Moline. Rate for personal property is \$30 per \$1,000.

¹⁴⁰Burbank. City rate includes \$.67 township, \$.48 township road and bridge, \$.55 North Shore Sanitary District, and \$.80 Waukegan Park District. School rate includes \$.19 city grade school and \$.49 Waukegan township high school.

¹⁴¹Rome. School rate shown is that in the Rome city school district. There are 29 school districts which levy taxes in the city. Assessment ratio reported by New York State Department of Taxation and Finance. See footnote j.

¹⁴²Norwood. City rate includes \$2.90 for city bonded debt. School rate includes \$.50 for city junior college.

¹⁴³Kokomo. City rate includes \$.67 township, \$.48 township road and bridge, \$.55 North Shore Sanitary District, and \$.80 Waukegan Park District. School rate includes \$.19 city grade school and \$.49 Waukegan township high school.

¹⁴⁴Kokomo. School rate shown is that in the Rome city school district. There are 29 school districts which levy taxes in the city. Assessment ratio reported by New York State Department of Taxation and Finance. See footnote j.

¹⁴⁵Paducah. City rate includes \$2.90 for city bonded debt. School rate includes \$.50 for city junior college.

¹⁴⁶West Palm Beach. County rate includes \$.10 Florida Inland Marine District, \$.4 Palm Beach Port District, and \$.1 Road and Bridge District \$1. See footnote b.

¹⁴⁷Easton. Rate for personal property is \$30 per \$1,000.

¹⁴⁸Alexandria. Rate for personal property is \$30 per \$1,000.

Census 1940	City	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				School	County	State	Total	
306	Elkhart, Ind. ^a	33,434	—	13.80	5.30	1.50	38.50	23.10
307	Wilmington, N. C.	33,407	20	18.00	3.77	N	27.00	306
308	Watertown, N. Y. ^j	33,385	N	16.40	14.80	—	46.50	307
309	Amsterdam, N. Y. ^j	33,329	21	17.97	15.00	—	67.15	308
310	New Brunswick, N. J. ⁱ	33,180	12	21.90	14.97	N	57.60	310
311	University City, Mo. ^{1a3}	33,023	16	10.90	23.40	.70	46.00	311
312	Nashua, N. H. ^{1a3}	32,927	38	36.00	5.16	N	41.30	312
313	Bloomington, Ill. ^{1a4}	32,868	19	5.24	9.97	N	16.74	313
314	Port Huron, Mich.	32,759	17	13.94	7.72	N	33.22	314
315	Danville, Va. ^{1a5}	32,749	20	22.50	—	N	22.50	315
316	Fargo, N. D. ^{1a6}	32,580	23	17.79	17.69	1.48	43.35	316
317	Hagerstown, Md. ^{1a7}	32,491	—	5.00	—	1.10	22.10	317
318	Muskogee, Okla.	32,332	37	12.09	26.16	11.92	50.17	318
319	Spartanburg, S. C. ^{1a8}	32,249	48	61.00	41.00	20.00	122.00	319
320	East Providence, R. I. ^a	32,165	—	23.50	—	—	23.50	320
321	Santa Ana, Calif. ^{1a9}	31,921	4	20.36	23.20	16.86	60.42	321
322	Newburgh, N. Y. ^j	31,723	23	21.33	16.00	4.59	42.04	322
323	Lubbock, Texas ^o	31,853	23	12.50	—	7.00	—	323
324	Ottumwa, Iowa	Not reported	—	—	—	—	—	324
325	Newark, Ohio ^{1a9}	31,487	17	5.20	12.55	3.25	21.00	325
326	Alton, Ill. ^{1a1}	31,255	22	5.29	7.05	1.36	13.70	326
327	Middletown, Ohio ^k	31,220	34	4.82	10.19	2.25	17.26	327
328	Salem, Ore.	30,908	20	20.50	36.00	17.00	73.50	328
329	Marion, Ohio ^{1a2}	30,817	24	6.04	13.82	3.14	23.00	329
330	Eau Claire, Wis.	30,745	17	8.63	23.49	10.55	43.00	330
331	Newport, Ky.	23,992,055	6	19.10	15.30	6.00	45.40	331
332	Petersburg, Va.	31,781,715	16	—	—	N	22.50	332
1a1	University City.	County rate includes \$3.20 for road, \$1.10 hospital sinking, \$.30 judgment finding, \$.10 Court House sinking, \$1.20 hospital maintenance, .40 health center.	—	—	—	—	—	Dis-
1a2	Nashua.	Rule of State Tax Commission requires taxable property be assessed at full and true value.	—	—	—	—	—	\$4 bond fund
1a3	Bloomington.	City rate includes \$2.00 town rate, and \$.92 for Sanitary District.	—	—	—	—	—	includes harbor district \$36, County
1a4	Danville.	Rate for personal property is \$25 per \$1,000.	—	—	—	—	—	rate includes flood control \$13.35, cemetery \$10, mosquito abate-
1a5	Fargo.	City rate includes \$1.90 city parks rate. Statutory requirement is that city assessed valuation be 100 per cent of true cash value. Figures are those for 1947. 1948 rates were not avail-	—	—	—	—	—	dient district #4, \$1.30, and metropolitan water district \$3.40. See foot-
1a6	Hagerstown.	County rate includes schools.	—	—	—	—	—	note d.
1a7	Hagerstown.	County rate includes \$1.21 town and \$.25 civic memorial airport.	—	—	—	—	—	for 1949. See footnote k.
1a8	Hagerstown.	County rate includes \$1.44 township rate and \$1 agri-	—	—	—	—	—	culture coliseum rate. See footnote k.

City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
333 Wyandotte, Mich. ¹⁰⁸	30,618	56,737,990	12	13.24	16.14	6.69	N	100	36.07
334 Clarksburg, W. Va.	30,579	66,924,460	42	3.45	5.88	2.70	—	30	3.63
335 Newport, R. I. ^a	30,532	76,605,000	26	—	—	—	—	100	27.50
336 New London, Conn.	30,456	52,133,288	19	22.50	11.79	.53	—	95	33.25
337 Owensboro, Ky.	30,245	24,611,257	16	13.00	16.00	5.00	.50	47†	16.15
338 Everett, Wash. ¹⁰⁴	30,224	18,729,813	25	22.50	26.00	10.00	2.40	50	30.45
339 Bristol, Conn.	30,167	76,204,680	37	—	—	—	—	80	23.00
340 Inglewood, Calif. ¹⁰⁵	30,114	49,924,015	15	13.00	28.46	20.22	N	61.68	30.85
341 Parkersburg, W. Va.	30,103	55,860,840	40	3.16	8.98	2.65	.07	27	4.01
342 West Haven, Conn.	30,021	Not reported	—	—	—	—	—	342	32.64
343 Hutchinson, Kans.	30,013	34,114,117	30	16.26	25.22	5.91	1.30	67†	34.3

¹⁰⁸Wyandotte. Ratio of true to assessed value is quoted at 100 per cent in accordance with statutory requirements. However, reliable estimates place ratio at approximately 45 per cent to 50 per cent.

GENERAL NOTES

^aAlabama. The legal basis of assessment is 60 per cent of true value. Homestead exemption: First \$2,000 of assessed value of homesteads exempt from state tax only.

^bFlorida. Homestead exemption: The first \$5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

^cGeorgia. \$2,000 general homestead exemption on owner-occupied property.

^dCalifornia. State statutory ratio is 50 per cent.

^eIndiana. County tax rate includes township rate. School tax rate includes library rate.

^fLouisiana. \$2,000 general homestead exemption for all owner-occupied residential property. \$5,000 exemption for veterans and their dependents.

^gMassachusetts. Statutory requirement is that valuation be a fair cash value.

^hMinnesota. Property classification: There are five classes of property assessed at varying percentages of true value; platted real estate at 40 per cent, except for first \$4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33 1/3 per cent, except first \$4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent, and 33 1/3 per cent. The first \$4,000 true debt value of homesteads is exempt further from state levies except debt service on obligations issued prior to the enactment of the law.

ⁱNew Jersey. Second class railroad property included in total

assessed valuation and taxable at the general tax rate.

^jNew York. Realty valuations include public utilities. Where state rate is not shown, it is included in county rate.

^kOhio. In the process of checking sales in numerous counties of the state to determine the percentage of assessed value to recorded sales. A statewide equalization program is also in progress with attention placed on uniformity of assessment. The information on the following cities was furnished by the Ohio State Taxation Report: Warren, Steubenville, Norwood and Middletown.

^lOklahoma. Homestead exemption: the first \$1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

^mPennsylvania. Tangible personal property is not subject to city rate except as noted.

ⁿRhode Island. There is no county government in Rhode Island. State does not tax real property. There is a \$4 tax rate on intangible property which is not included in this survey because there seems to be little attempt either to assess or to collect this tax in most cities and towns outside of Providence. The figures on the following cities were taken from news clippings: Providence, East Providence, Pawtucket, and Woonsocket.

^oTexas. First \$3,000 of assessed value of homesteads is exempt from state taxes only.

^pWashington. State statutory ratio is 50 per cent.

News in Review

City, State and Nation

Edited by H. M. Olmsted

Home Rule Need Stressed by AMA

Louisiana Voters Reject Proposed State Controls

MEEETING in Washington December 13-15 in its 25th annual convention, the American Municipal Association placed special emphasis on the need for municipal home rule. A resolution stressing the right of cities to self-government was adopted after vigorous advocacy by Mayor de Lesseps S. Morrison of New Orleans, who was unanimously elected president of the association on December 14.

Mayor Morrison told of the efforts of the governor and legislature to transfer governmental powers from the city to the state, and to hamper the city administration in other ways. He showed the need for a policy under which a city can choose its own government, meet its special problems and raise the necessary revenues. He recounted the efforts of New Orleans to retain what autonomy it has, and of the heartening defeat of nine of the state administration's proposed constitutional amendments at the recent election.

The association approved the following policy:

The people of an incorporated city should have the right to handle their own affairs under a constitutional grant of power from the state.

Home rule would permit cities to amend their own charters by action of the local electors, to choose the activities they wish to perform and to raise their revenue as they see fit.

They should be free to choose their own form of government,

not merely to operate a government given them by the state.

The AMA also took the position that if the federal government requires cities to be responsible for civilian defense in case of war, local governments must be permitted to withhold key men from being drafted into military service. City officials complained of the action of the armed services in organizing firemen, police, engineers, etc., into technical reserves to be called whenever a national emergency may arise.

General Philip Fleming, federal works administrator, told the convention that President Truman has asked him to prepare a program of national disaster relief, for consideration by Congress, including provision for water, electricity and similar municipal services in case of fires, floods and earthquakes.

The association adopted a resolution calling on the federal government to make payments in lieu of taxes on its property in municipalities.

Louisiana Defeats Many Administration Amendments

Final results as to the 41 constitutional amendments voted on in Louisiana November 2 show that the first nine were defeated, all the others being approved.

Amendment No. 1 would have removed existing limitations on powers of the Board of Liquidation of the State Debt to appropriate funds and incur debt for state purposes, except for the requirement that a majority of the legislators must assent by letter or telegram. Opponents charged that the amendment would in effect have subordinated the legislature to the

board in the handling of state fiscal matters.

Several defeated amendments would have increased the power of Governor Long. No. 3 would have reorganized the New Orleans dock board to give the governor control; it administers the great Port of New Orleans. No. 5 would have placed the Louisiana State University board of supervisors under control of the governor; No. 6 would have created a board of control (governor-appointed) for other Louisiana colleges and universities; and No. 7 would have accordingly changed the powers of the present State Board of Education.

One of the successful amendments (No. 34) permits an increase in the authorized school tax in Orleans Parish (including the city of New Orleans) from seven to ten mills without local referendum; another (No. 32) requires the transfer of school property owned by the city of New Orleans to the parish school board. New Orleans voted overwhelmingly against these, but they were carried by the vote in the rest of the state.

Shreveport fared better than New Orleans in regard to home rule. Amendment 27 provides for the creation of a charter commission for the up-state city, to develop a new plan of municipal government, to be voted on by the people of Shreveport.

Other amendments approved cover such varied subjects as authorization for municipalities to contract for privately owned urban redevelopment projects under eminent domain, creation of airport districts with bonding and taxing powers, a veterans' bonus of \$60,000,000, and partial tax exemption to minor changes in provisions for widows of confederate veterans. Many should be matters of statute rather than constitutional detail.

Votes on Minnesota Constitutional Amendments

As noted last month (page 600) the voters of Minnesota declined to make the process of constitutional revision easier in that state. The final votes on four proposed constitutional amendments is reported as follows:

1. Increasing the counties' constitutional share of gas tax from 1/3 to 1/2—yes, 534,538; no, 539,224 (defeated);

2. Permitting several constitutional amendments to be submitted as one proposition—yes, 319,667; no, 621,523 (defeated);

3. Authorizing the legislature by two-thirds vote to call a constitutional convention without submitting this question to vote of the people—yes, 294,842; no, 641,013 (defeated);

4. Authorizing the legislature to enact a state bonus—no specific provision for financing—yes, 664,703; no, 420,518 (adopted).

Under the Minnesota constitution amendments to be adopted must have a majority of those voting at the election rather than on the measure.

New Mexico Disapproves Four-Year State Terms

A proposed constitutional amendment in New Mexico, to provide four-year terms for the governor and other state executive officers, without eligibility for reelection until after four years, was defeated, 30,364 to 28,914. Earlier returns indicated its adoption, as reported last month in the REVIEW (page 597). A similar proposal for county officers was defeated by a heavier margin.

Arizona 22nd State Now with Merit System

With the recent adoption of a statewide civil service system in Arizona, a total of 22 states now have comprehensive civil service programs, the Civil Service Assembly reports.

The Arizona act, to take effect January 1, creates a three-man civil service board to be appointed by the governor for overlapping six-year terms, and provides for appointment of a state personnel officer following competitive examinations. All present employees of the state are covered into their jobs. A public employees' retirement system covering all state employees and permitting participation by other political subdivisions of the state also was adopted.

In the remaining 26 states, merit systems are in operation which cover at least those employees engaged in federal-state public assistance and employment security programs.

Maryland League Extends Activities

The recently revived Maryland League of Municipalities (see the REVIEW, October 1948, page 495), in its monthly news letter, *Maryland Municipal News*, for November, announces a meeting in Baltimore, January 7-8, at which time it is hoped that most Maryland cities will be members. The news letter also mentions that the Cumberland charter commission, appointed last year, expects to have a new charter ready for submission at the coming session of the legislature; and that officials of Princess Anne hope to present bills to the legislature for the town's governmental improvement, the city attorney having been instructed to draft a new charter.

The league's office is at the University of Maryland (College Park), where Joseph M. Ray is its executive secretary.

Interstate Cooperation on Insurance, River Development

The staff of the Council of State Governments has been requested to

study the possibility of developing methods to assist states in insurance regulation by a midwest regional conference of insurance commissioners and commissioners on interstate co-operation.

The Commissions on Interstate Cooperation of the five Columbia River Basin states — Oregon, Washington, Idaho, Montana and Wyoming — have voted to establish an Interstate Committee on the Columbia Basin, to be composed of one member from each state, appointed by the chairman of the Commission on Interstate Cooperation. The committee is to prepare proposals for state action in the development of the basin.

Tri-state Council Set Up For Maumee Valley

Conservation of soil and water resources of the Maumee River valley is to be furthered by the recently formed Tri-state Soil and Water Council of the Maumee Valley. The Maumee River flows into Lake Erie at Toledo, Ohio, and drains portions of three states—part or all of fifteen counties in Ohio, five in Indiana and three in Michigan. The council is comprised of committees from the 23 counties, which include various public officials and other interested citizens. Other group representatives or individual residents or landowners in these counties may also belong. The board of directors consists of four members from each state.

The purposes of the council are: to coordinate conservation efforts in the area, to provide a forum of discussion, to disseminate information through available channels, and to enlist the cooperation of governmental subdivisions and volunteer organizations in support of measures for conservation of the soil and water resources.

Council-Manager Plan Developments

Six cities in Texas have recently adopted the council-manager plan: **Colorado City** (5,213), **Fort Stockton** (3,294), **Gilmer** (3,138), **Jasper** (3,497), **Lake Jackson** (3,100) and **Paris** (18,678).

Wakefield, Michigan, (3,591) adopted a council-manager charter on December 6 by a vote of 543 to 140.

The manager plan was recently adopted in **Las Cruces, New Mexico**, (8,385) and is now in effect.

The city council of **San Carlos, California**, (3,520) has adopted the manager plan by ordinance.

On December 1 the electors of **Galena, Illinois**, (4,126) voted to adopt the council-manager form of government.

The **Saco, Maine**, Civic Association plans a public meeting at which a proposed council-manager charter will be read and discussed.

In **Franklin, New Hampshire**, the council-manager plan adopted a year ago was sustained at an election on November 24, by a vote of 1,875 to 1,128. This was a majority of 747, as compared to a margin of only 210 votes when the plan was adopted in 1947.

Voters of **Manchester, New Hampshire** expect the opportunity at the 1949 municipal elections to decide between their present plan of government and either a strong-mayor or a council-manager charter. The municipal charter revision commission expects to have the final draft of a charter ready for submission to the state legislature early in January. It is rumored that this charter will be of the strong-mayor type. The Manchester Taxpayers' Association is also preparing a new charter, on council-manager lines, for submission to the legislature in January.

A citizens' committee in **Nashua,**

New Hampshire is drafting a council-manager charter for submission to the 1949 legislature.

The **Rutland, Vermont**, *Herald* editorially endorses the council-manager plan, charter amendments to embody which are in process of preparation by an official charter commission. It will be the subject of a Vermont Forums discussion in January.

Citizens of **Willimansett, Massachusetts**, are discussing adoption of the council-manager plan. Interest has been increased by the recent vote to abandon a cumbersome 29-member board of aldermen for a body of nine chosen by wards.

In **Danvers, Massachusetts**, at a special town meeting on November 29, citizens voted 45 to 21 to petition the state legislature for a town manager enabling act under which a referendum could be held at the annual election next March. A petition has been filed asking that the action of the town meeting be put to a referendum vote.

Nahant, Massachusetts, at a town meeting on October 23, voted 631 to 518 against adoption of the town manager plan recently approved by the state legislature.

Mayor Thomas A. Keating of **Chelsea, Massachusetts**, has publicly expressed his opinion that the people of that city would vote overwhelmingly for Plan E (council-manager plan with P. R.) if placed on the ballot. The chamber of commerce is studying the plan and a vote of its members is expected to be taken.

Voters of **Beverly, Massachusetts**, defeated a proposal to adopt Plan E—council-manager plan with P. R.

The Columbian Civic League of **New Rochelle, New York**, has asked the city council to submit the question of repeal of the manager plan to referendum. One objection raised was election

of councilmen at large rather than by wards.

An election will be held on January 25 in **Martinsville, Virginia**, on adoption of the council-manager plan as a result of a petition of some 500 names filed with the city circuit court.

The board of aldermen of **Concord, North Carolina**, will ask the legislature, meeting in January, to adopt an enabling act to permit employment of a city manager, subject to approval by the voters.

Election of a Cracker party candidate as mayor brings an end to council-manager government in **Augusta, Georgia**. On May 17, 1947, the electorate adopted a council-manager charter by a vote of 6,107 to 5,040, but on April 13 of this year the charter was declared unconstitutional by the courts on a technicality. The city council, at that time dominated by the independents who had secured the manager charter, immediately passed a series of ordinances providing the manager plan. The recent election of a Cracker party mayor, however, has been interpreted by the council as a mandate to rescind the manager ordinances and such action was taken on December 3.

Hillsdale, Michigan, will vote on the adoption of a council-manager charter, recently drafted by a charter commission, at the state primary election on February 21.

A council-manager charter for **Crookston, Minnesota**, was defeated on November 2 by a vote of 2,067 to 1,149. A council-manager P. R. charter for **Hastings** lost by 1,227 to 1,219—a narrow margin, except that in Minnesota a new charter must receive a 60 per cent vote.

Voters of **Abilene, Texas**, on November 30 retained the manager plan, adopted two years ago, by a margin of about 400 votes in a total of 5,000.

This was the largest vote ever cast in an Abilene municipal election, and nearly twice as great as the total vote when the plan was adopted in August 1946. The election for the city's three-man commission re-occurs next April.

The **Plainview, Texas**, charter commission has drafted a council-manager charter that will be submitted to popular vote on January 25.

The city council of **Newport Beach, California**, has set February 8 as the date for a referendum on a council-manager charter prepared by a board of freeholders. **Redondo Beach** votes on a manager charter on January 4.

Voters of **San Jose, California**, at the general election in November, rejected a proposal to abolish the biennial vote of confidence as to the city manager.

Voters of **Coos Bay, Oregon**, at a special election on September 21, approved, about 700 to 250, eleven charter amendments some of which weaken the council-manager plan that has been in effect since 1945, and one of which abolishes proportional representation. One provision is that the mayor with council approval shall appoint the city engineer, treasurer, attorney, police and fire chiefs, etc., but that the council by ordinance may delegate such power to the city manager—whose duties are to be specified by the council. On October 4 the council adopted an ordinance stating the manager's duties, including appointment of all appointive officers.

The *Union Bulletin* of **Walla Walla, Washington**, advocates the council-manager plan for that city, now under commission government.

The civic affairs committee of the **Ottawa (Ontario) Board of Trade** has been directed to investigate and make recommendations on the advisability of an appointive city manager.

Minneapolis Defeats Strong-Mayor Charter

At a special election on December 6 the proposed strong-mayor charter for Minneapolis, Minnesota, offered as an over-all charter amendment prepared by the city's charter commission, was defeated by a vote of 54,378 to 39,459. The favorable vote was only 42 per cent of the total; 60 per cent was required for adoption. Only about one-third of the registered voters participated in the election.

The amendment would have transferred various scattered administrative functions to the mayor, established a central financial control, reduced the council from 26 to 13 members and made several offices appointive which are now elective.

Acting Mayor Eric G. Hoyer opposed the amendment, in contrast to active support by his predecessor, U. S. Senator Hubert H. Humphrey.

New Orleans Makes Films for Publicity

The city government of New Orleans, in cooperation with the local board of port commissioners and the association of commerce, has completed a 30-minute sound film in color outlining that city's advantages. It is designed for use throughout the United States and other English-speaking nations. A Spanish sound track is also being added to help further the New Orleans trade and tourist program in Latin America. It will be exhibited locally in schools and by civic clubs.

The film outlines the history and the present attractions of the city; approximately half the footage is devoted to a study of New Orleans' economic and trade advantages, as an air and sea gateway for the Mississippi Valley, as a manufacturing center, and as a

financial and business capital of the south.

Traffic Students Observe 16 Police Departments

Twenty-seven police officer students attending the traffic police administration course at the Traffic Institute, Northwestern University, began one-week studies of sixteen selected police departments—five state, eleven municipal—in eight states on Monday, November 29. The purpose of the studies was to permit the students to observe the day-to-day operations of traffic control programs and such related subjects as organization of traffic departments, records and analysis, equipment, training, traffic engineering and safety education.

The first Western Institute for Traffic Training will be held on the University of California's Berkeley campus January 31 to February 11. The Traffic Institute of Northwestern University and the Traffic Division of the International Association of Chiefs of Police are cooperating with other national traffic safety organizations in presenting the training courses and seminars.

This is the first institute of its kind to be conducted on a regional basis. Others will be held later at the Traffic Institute of Northwestern University and in the south and east.

The University of California's newly organized Institute of Transportation and Traffic Engineering, directed by Professor Harmer E. Davis, will serve as host for the meeting in cooperation with University Extension. Courses will be open to all persons engaged in specialized traffic control and accident prevention occupations and are sponsored by the National Committee for Traffic Training.

County and Township Edited by Elwyn A. Mauck

New Charters Face Court Action

Suits Filed in Montgomery and Santa Clara Counties

THE four Republican members of the board of county commissioners of Montgomery County, Maryland, have brought suit to enjoin the board of elections from proceeding with the January 6 election of the new county council, as provided by the home rule charter adopted last November.¹ The fifth commissioner, a Democrat, opposed the suit. Success in the suit would permit commissioners to retain their seats until 1950.

Among the contentions of the four county commissioners bringing suit are:

1. That nomination to the proposed charter council must be by party primary instead of by petition, as the charter provides;

2. That if a charter council assumed office it would be "removal" of the commissioners in conflict with a state law prohibiting a charter council from removing county officers whose appointment is provided for in the state constitution;

3. That the "credit of the county and its ability to sell its securities will be brought into question";

4. That the five county commissioners are entitled to full four-year terms under the state constitution (the present board was elected in 1946);

5. That the constitution authorizes the holding of elections for state and county officers only on a quadrennial

basis, which places the next "legal" election in 1950;

6. That the constitution prevents county charters from "expanding" certain powers granted them and that, hence, a provision calling for the January election is invalid; and

7. That the scheduled election will cost county taxpayers \$14,000, and expenditure of that amount on such an unconstitutional election would be illegal.

The suit added that "legislation passed by such usurping members of the council so unlawfully elected will be void and of no effect and will lead to great confusion in the conduct of Montgomery County government and to a multiplicity of suits concerning the county's affairs."

At least five charter committee attorneys will ask the court's permission to intervene and assist the two attorneys of the board of election supervisors to show that an election for charter councilmen on January 6 would be entirely legal. With formal filing of the suit, there were immediate promises from all sides that the "emergency" litigation would be speeded through the courts in an effort to settle the questions before January 6. Attorneys for both sides said they would cut legal "red tape" to a minimum, and authoritative court sources said the suit would receive preferential treatment.

Validity of Santa Clara's New Charter Questioned

Immediately following the November victory for a new manager charter in Santa Clara County, California,¹ opponents of the new form of government contested the charter's validity on

¹See the REVIEW, December 1948, page 618.

the grounds that the board of supervisors—who were legally responsible for the action—overlooked errors in the pre-election newspaper publication that is required by the constitution of California. On five of the ten days of publication several paragraphs, though properly numbered, were out of sequence. The court is expected to hand down its decision promptly.

DAVID W. SALMON

Washington University
St. Louis, Missouri

City-County Consolidation Wins in Washington State

First announced as defeated (see the REVIEW for December, page 616) the amendment to the Washington state constitution permitting city-county consolidation was adopted on November 2 by 291,699 to 287,813. Absentee ballots turned the tide. Because of its limitation to counties of 300,000 population and over, it applies only to Seattle and King County.

Councilman M. B. Mitchell of Seattle, a leader of the amendment campaign, says that the next move is for the legislature to provide the procedure under the amendment. The law must specify the method by which voting on consolidation may be done and how boundaries of the areas proposed to be consolidated shall be determined.

There will be no conflict between this amendment and that providing home rule for all Washington counties which passed at the same election, Mr. Mitchell pointed out.

City-County Consolidation Revived in Atlanta

A newly elected member to the Georgia state legislature, Luther Alberston, has promised to introduce a measure for the consolidation of Fulton County and Atlanta. He declares it will protect the rights of various sub-

urbs and outlying communities, leaving it to their citizens to determine whether their areas shall become part of the single government. He will seek an act to authorize creation of a commission to work out details.

New Mexico Defeats Four-year Limit on County Officers

The voters of New Mexico last November defeated by a substantial margin a proposed constitutional amendment that would have extended the terms of all county officers to four years but would have made them ineligible to succeed themselves.

Wicomico County Survey Published

The Bureau of Public Administration of the University of Maryland, which has published several pamphlets on state and municipal government in Maryland, has released its first publication in the field of county government. The report is, in essence, the unpublished study submitted in January 1947 to the commissioners of Wicomico County, Maryland, by the Consultant Service of the National Municipal League. It has been brought up-to-date and revised slightly by the author, and issued under the title, *Improving the Government of Wicomico County*.¹

Manager Plan Provided

The pamphlet presents an over-all survey of the structure, activities and essential practices of the Wicomico County government, including its relationship with the state and with local governments in the county. It indicates the major lines of legal and administrative action that must be taken in order that government in Wicomico County will be as serviceable, efficient

¹By Elwyn A. Mauck. College Park, 1948, 56 pages.

and economical as possible in future years.

Major recommendations are as follows:

1. Adopt the county manager plan;
2. Adopt a modern budget system including a long term capital budget;
3. Join with the city and board of education in centralized purchasing;
4. Integrate financial functions, including collection of taxes, in a division of finance;
5. Install modern personnel procedure;
6. Join with the city of Salisbury in all activities which prove adaptable to cooperative effort;

State-Local Relations

7. Investigate possibility of securing more favorable formulas for allotment of state welfare and road money;
8. Consider the possibility of securing return from the state of greater jurisdiction over services such as health, welfare, county roads and assessment of property;
9. Establish a planning and zoning board to provide controls for orderly development;
10. Develop and integrate recreational services already initiated;
11. Investigate further the need for a county police force, with full consideration of existing state and city facilities;
12. Take necessary action to have control over liquor dispensary transferred to the county;
13. Provide desired services for unincorporated communities by establishment of special districts;
14. Seek codification, simplification and clarification of the statutory and constitutional authority under which the county operates, with a view to permitting more effective home rule in all matters primarily of county concern.

Study Term Limitation of County Officers

The *Kansas Government Journal* has made a survey to determine the extent to which various states limit the number of terms of office that an individual may serve as sheriff or county treasurer. The survey was undertaken because sheriffs and treasurers of Kansas counties were advocating an amendment to the constitution removing the provision that limits them to two successive terms.

Based on the study, an article in the *Journal* first traces the office of sheriff through early English history. This is followed by an analysis of restriction on the number of terms a person may serve in the offices as established by state constitutions.

Only twelve states have ever had constitutional limitations on the number of terms an incumbent may serve as sheriff or as county treasurer. Four states subsequently removed such limitations. Of the remaining eight, five have constitutional limitations applying to both officers, two applying to the sheriff only, and one applying to the treasurer only.

The study concludes that the limitations are no longer of any genuine value in serving the purposes for which they were originally intended.

Milwaukee County Smoke Control Effective

As a result of the recent enactment of a county-wide smoke control ordinance, Milwaukee County, Wisconsin, now has "spotters" established in observation posts throughout the area. They will be on the lookout for industrial smoke as well as forest fires. The city of Milwaukee will be required to install new stokers in its municipal buildings, costing approximately \$1,200,000, in order to comply with the ordinance.

First Rural Zoning Plan in North Carolina

The planning board established jointly by Forsyth County and Winston-Salem, North Carolina, recently completed the first zoning plan for rural areas ever adopted in North Carolina. After public hearings are held, it probably will go into effect early in 1949. It will be enforced by a zoning officer appointed by the county commissioners. Other counties in the state are expected to follow the Forsyth County ordinance as a model.

No Regimentation for Texas County Police

Of the four highway patrolmen of Hidalgo County, Texas, two have refused to wear the regulation style cap with their uniforms, persisting in wearing western style ten-gallon hats. The county commissioners, after lengthy debate, decided to permit them to continue to wear their hats rather than to lose their services.

New York County Budget Creates Savings

Chautauqua County, New York, which during the past seven years has developed an improved budgetary and accounting procedure, recently received its reward through reduced appropriations and simultaneous cost-of-living salary increases. When the budget for 1949 was presented recently to the county board, a reduction of \$175,000 in appropriations was indicated, but 350 employees were to be granted a \$252 annual salary adjustment upward and county officers a similar adjustment of \$1,000. The new budget procedures have been bringing many inquiries from various parts of the state.

School District Report Released

After a two-year study of schools throughout the nation, the National Commission on School District Reorganization has published *Your School District*. This study was sponsored by the rural education project of the University of Chicago and the Department of Rural Education of the National Education Association.

The report points out that the little red school house, once a dynamic force as a center of community life, is now rapidly taking its place beside the town meeting house and other institutions which have played their part in the development of American life and culture. School consolidation which began hesitantly at the turn of the century now is a widespread movement deemed practical and essential if the best in American education is to be continued. The report is expected to give additional impetus to the consolidation movement as, for example, in Guilford County, North Carolina, where the state superintendent of public instruction recently appointed a five-man committee to study the feasibility of consolidating the county's rural high schools.

School Surveys Continue

The Jasper County, Missouri, schools are now being surveyed by the local Tax Economy Association, and a survey has just been completed of Teton County schools in Wyoming by the Wyoming Taxpayers' Association. The express purposes of the Jasper County survey are to focus public attention on the need for redistricting and to present information which will be of assistance to the newly organized county board of education. The county's 113 school districts will be analyzed in regard to assessed valuation,

revenues, expenditures, tax rates and average daily attendance.

The Wyoming Taxpayers' Association has presented its report in a very attractive illustrated pamphlet.¹ Clever graphic presentation is used to illustrate that the county's one high school and five elementary districts should be consolidated into a single county-wide school district. The report concludes with the following recommendations: (1) that Teton County citizens avail themselves of the certain educational advantages to be gained by participating in the current school district reorganization law; (2) that a foundation be provided for correcting educational inequalities now prevailing in the county by enlarging school districts as authorized in current statutes; (3) that the schools be placed in a more favorable financial status through district reorganization; (4) that Teton County be organized as one school district; (5) that the high school and the elementary school districts be operated as a single unit; and (6) that Teton County residents strive to achieve the expressed legislative hope of 1947: "Wiser use of public funds, uniform school tax rates, and equalized educational opportunity."

County Road Units Popular in Kansas

In the recent general election ten more Kansas counties voted on the county unit plan of road administration. Eight voted to adopt the plan and one voted to retain it. Only one

county voted against establishment of the unit system. There are now 51 counties in Kansas operating their road systems under the unit plan.

Propose Elimination of Counties in Old Age Assistance

The Wisconsin Public Welfare Association has proposed that county financial participation in the cost of old age assistance be eliminated. It notes that there is no county participation in such programs in about half the states. It argues that "local autonomy" is merely a trite expression in view of the fact that state and federal rules permit no real decisions to be made by the counties.

County Infirmaries Plan Modified

The Wisconsin State Medical Society has revised its proposed statute to establish an infirmary in every county of the state. The original plan called for construction of facilities to care for all the aged infirm as well as the chronically ill persons in all age groups.

A subcommittee on welfare of the Legislative Council received the plan favorably but indicated that there would be insufficient funds to construct facilities for such a program. Consequently, the new bill will provide for only the aged infirm. It is estimated that the infirmaries will cost approximately \$10,000,000. The cost of building would be borne entirely by county funds, but the cost of care for inmates would be divided evenly between the state and the counties.

¹*A Case for School District Reorganization*, Cheyenne, October 1948, 36 pages.

Proportional Representation*Edited by George H. Hallett, Jr.
and Wm. Redin Woodward**(This department is successor to the Proportional Representation Review)***P. R. League
Meets in Boston*****Lively Annual Session
Appraises Obstacles***

SCHEDULING its annual meeting, as in the past, in conjunction with the sessions of the National Municipal League's National Conference on Government, the Proportional Representation League met in Boston, Tuesday, November 23. Nearly a hundred persons from many parts of the country attended what proved to be a lively and instructive meeting devoted to means of educating the voter on the use and advantages of P. R.

The league's newly elected president, Mayor Albert D. Cash of Cincinnati, presided.

First speaker was Oxie Reichler, editor of the Yonkers *Herald Statesman*, who reported on the loss of P. R. in Yonkers at the November 2 election.¹ The main burden of Mr. Reichler's address was the part a newspaper should play in educating the voter. He pointed out that, as in any educational campaign, the duty of the press is "to lay out the facts and comment in language easy to understand and in type easy to read." The failure of the New York City papers, which are widely read in Yonkers, to meet this requirement was one of the chief causes of the recent reverses in both cities.

Mr. Reichler stressed the fact that in dealing with P. R. "the newspaper must learn a new and sometimes baffling technique. It is a way of fighting

bogeymen, hobgoblins and bugbears."

Mayor Cash responded to Mr. Reichler's address by reciting some of the unfair comments of Cincinnati newspapers against P. R. when it was under attack in 1947 and describing the celebration on the evening of election day, when the voters had retained P. R. by a substantial majority, in which a good part of the staff of the most critical newspaper joined with enthusiasm.

Worcester's Program

Robert B. Service, Jr., treasurer of the Worcester Citizens' Plan "E" Association, described the successful efforts to secure Plan E for Worcester and the plans of his organization to educate the voters in preparation for the 1949 P. R. election and installation of the council-manager plan in January 1950.

Mr. Service displayed numerous excellent charts, pictures, clippings, etc., demonstrating the association's techniques for education, raising money and district and overall organization. He described the cooperation of the Worcester Public Library and of the public school system (the latter has issued a manual describing the manager plan and P. R., which is used in civics classes); the association's booth at the Worcester Centennial Exhibition, the city hall booth of the League of Women Voters. He announced that the association will endorse candidates for the nine councilmen and the six school committeemen to be elected by P. R. next year. Mr. Service warned that the newly-elected legislature could be expected to snipe at the P. R. provisions of Plan E.

Edward A. Crane, city councilman of Cambridge, described how P. R.

¹See Mr. Reichler's account in this department for December.

and the manager plan have worked in his city. The forces for good government there, he asserted, must always be on the alert. In Cambridge there have been no serious setbacks. One point he stressed was the necessity of explaining proportional representation in detail to the satisfaction of the voter. The complaint that it is complicated must be met head on. American voters want no mysteries. Asked to demonstrate the simple five-minute explanation of the P. R. count which he said was possible, he did so in exactly that time.

'Teas for Ten'

Dr. Jon Covell of the Yonkers New Women's Group, described a new technique for reaching women voters—teas for ten. She felt that had the idea gotten started earlier in Yonkers, more women would have been reached and the day might have been saved for P. R.

Starting with a single "tea for ten" Dr. Covell said that each of the women attending agreed to give a tea for ten others; each of these was asked to repeat the idea; with an ever widening circle of women being brought into the group. Such a technique reaches women who ordinarily do not go to political meetings but who are glad to attend a tea given by a neighbor or friend.

The New Women's Group is making plans to extend the idea. It hopes to train baby sitters to release those women unable to attend teas because of home duties. Yonkers people feel that P. R. may be regained—it was sustained in those parts of the city which were best covered in the educational campaign.

The importance of P. R. as a practical issue in Boston was brought home to the meeting by a bit of heckling. A former election commissioner under Mayor Curley arose at this point and

began asking questions of the last speaker—obviously with the idea of raising doubts as to the merits of P. R. He was answered by people from several different cities.

Fourteen participants were listed on the program and many of them took part in the general discussion.

Albert A. Arditti, of Long Beach, New York, described the successful campaign of the Long Beach Citizens Union to elect a councilman by a write-in vote on the P. R. ballot — a feat which would have been impossible in the circumstances without the opportunity for representation offered by P. R. to any large minority.²

Walter J. Millard, field secretary of the league, called attention to an article in the *Scientific Monthly* for October 1948, entitled "Three Methods of Voting," by W. S. Taylor of Smith College.

Wm. Redin Woodward, one of the editors of this department, commented on the importance of newspapers in reaching the commuter. He praised the *Lowell Sun*, as well as the *Yonkers Herald Statesman*, for excellent reporting of the detailed political information made available by P. R. elections.

Chandler Johnson, formerly of Cambridge, who helped to draft the Plan E law of Massachusetts, commented on the Cambridge experience.

H. M. Olmsted, staff member of the New York State Public Service Commission, cited the near-monopoly of New York City's congressional and state senate contests by a single party as this fall as evidence of the need for P. R. in his city.³

Dr. Belle Zeller, of Brooklyn College, felt that full explanation of the P. R.

²See this department for December 1947.

³See the analysis by the New York Citizens Union in this department last month.

count is necessary. Many fail to realize that transfers are made in accordance with the voter's expressed wishes.

George H. Hallett, Jr., secretary of the New York Citizens Union and of the P. R. League, gave a short report on recent developments in the P. R. field.

Rev. Edward Dowling, S.J., of *The Queen's Work*, St. Louis, nominated the following for re-election as trustees of the P. R. League: Albert D. Cash, mayor of Cincinnati; Richard S. Childs, chairman of the council of the National Municipal League and chairman of the New York Citizens Union; U. S. Senator Paul H. Douglas of Chicago; Provost C. A. Dykstra of the University of California at Los Angeles; C. G. Hoag of Haverford, Pennsylvania, honorary secretary of the P. R. League; J. Henry Scattergood of Villa Nova, Pennsylvania; and Thomas Raeburn White of Philadelphia, vice president of the P. R. League. Robert B. Service, Jr., of Worcester, nominated from the floor, asked that his name be withdrawn. The seven nominees were then elected unanimously.

Two Cities Defeat P. R. Proposals

A proposed new charter for Hastings, Minnesota, a community of 5,662, was defeated at the polls on November 2 by a vote of 1,227 to 1,219. While the margin of defeat seemed very close, under the Minnesota constitution new charters need a 60 per cent majority for adoption. The proposed charter, submitted by a local charter commission, provided for the council-manager plan with P. R. for election of the council.

A referendum on Plan E—council-manager plan with P. R. for election of the council and school board—held

in Beverly, Massachusetts, on December 14, resulted in defeat of the plan.

Coos Bay Ends Use of P. R.

The only use of P. R. for public elections in Oregon came to an end when after one election the little city of Coos Bay voted on September 21 to abolish it by a vote of almost 700 to 250.

The abolition was one of numerous weakening amendments to the new city manager charter approved at the same time after submission by a group dissatisfied with its initial operation. The city manager rather than P. R. was the principal target of the attack. The P. R. feature appears to have been included in the items singled out for change chiefly because of its unfamiliarity.

We are indebted for this information to Coos Bay Councilman William T. McLean.

Social Democrats Get Majority in Berlin

With 86.2 per cent of a total of 1,500,000 eligible voters taking part, the western sectors of Berlin elected a new city assembly on December 5, 1948. Social Democratic party candidates received a clear majority of the votes—64.5 per cent—in the count of the P. R. ballots.

This was the second general election held in Berlin since the end of the war. The 1946 election covered the entire city but, although the Soviet Union was pledged to hold further elections, it persisted in refusing to cooperate, leaving the other occupation powers the choice of having no more elections or permitting one in the western sectors only. Communists urged their supporters to boycott the elections, claiming they were "illegal" because of

(Continued on page 63)

Jersey County 'Scoops' State

Purchases Bridges at Twice Statutory Recapture Price

THE special municipal agency empowered to incur indebtedness by pledging the earnings of a proprietary enterprise not eligible for general property tax support has established itself as a useful and highly economic device of local government in many instances, with results of demonstrated benefit to all concerned. Many observers, however, have had reservations about the device, especially as to the absence of effective political control where the capacity or judgment of the agency might reasonably be called in question.

A startling example, seeming to give considerable basis for a critical attitude toward special agencies and their revenue bond financing, has just developed in New Jersey in the so-called Burlington County bridges case.

The case received considerable publicity in New Jersey and New York City in November, when it was revealed that the Burlington County Bridge Commission had purchased for approximately \$12,000,000 two privately owned toll bridges across the Delaware River which were subject to recapture by the state within two to three years at a price not much exceeding \$5,000,000. The commission financed the purchase through issuance of revenue bonds to the owners of the bridges, who thereupon resold them to a syndicate of municipal bond dealers.

Governor Alfred E. Driscoll of New Jersey immediately objected to the

purchase by the county and directed the state attorney general to ascertain the facts and recommend a course of action. The text of the report of Attorney General Walter D. Van Riper has been made available to the press and published *in toto* at least once.¹

In the account of the situation which follows, reliance is principally on the attorney general's report, and quotations are from that report, which was based on inquiries in which all parties to the transaction participated voluntarily.

Subject to Recapture

The deal involved two toll bridges across the Delaware River, both owned by private companies and under a 1925 statute subject to recapture by the state at any time after they were five years old at a price to be set by a stipulated formula. In the fall of 1946 a group, including a prominent Burlington County figure who had been associated in the sales of privately owned bridges to county bridge commissions in two other New Jersey counties, started negotiations for the purchase of the Burlington-Bristol bridge, but refused to proceed when advised that the 1925 statute imposed an impediment to resale.

At the 1947 session of the New Jersey legislature the 1925 act was amended to abrogate the state's recapture privilege in case the bridges were acquired by another public agency (specifically naming a county bridge commission) and the bridge was subsequently acquired by the Burlington-Bristol Bridge Company.

The price was \$1,350,000, financed by a \$1,000,000 mortgage and \$350,000 o

¹See *The Daily Bond Buyer*, December 1, 1948, page 1396 et sequa.

notes given by the stockholders of the new company to the former owners. The stockholders of the new company contributed \$50,000 in cash for legal, engineering and other expenses.

In the spring of 1948 principals of the Burlington-Bristol Bridge Company approached the president of a New York concern "whose business it was to buy bridges and promote their sales to public agencies," and this concern subsequently acquired options from the stockholders of the Tacony-Palmyra Bridge Company for the purchase of their stock. These options expired November 1, 1948, prior to which the purchase would be effective when certain things were done, including the deposit in escrow of money to meet the purchase price of \$6,487,500.

Bridges for Sale

In September 1948, the president of the Burlington-Bristol Bridge Company approached a member of the Burlington County board of freeholders and advised him that he was a stockholder in the company, that the company owned the Burlington-Bristol and the Tacony-Palmyra bridges, that both were for sale and that it would be a good deal for the county. He left with the freeholder various statistical data on the bridges including an appraisal valuing them "in excess of \$13,000,000."

On October 20 the official called a meeting of three of his colleagues in his home, at which the company representative repeated his offer, stated that the price was \$12,000,000, and explained how the money could be raised by the creation of a county bridge commission and the issuance by it of revenue bonds payable solely from the earnings of the bridges. Three members of a bridge commission, to receive salaries of \$3,000 per annum, were selected.

The next morning, October 21, the

members selected the night before to serve as bridge commissioners were notified for the first time of their appointment and the reason. That afternoon, they met in a Philadelphia hotel with representatives of the Burlington-Bristol Bridge Company and a prominent New York bond attorney, and the deal was "explained." They were handed a prepared, printed resolution, covering the technical details of the creation of the commission, approval of the sale, etc.

Talking It Over

"The gentlemen who had been asked to serve on the bridge commission were then told to take this into another room and go over it and decide whether or not they were satisfied to 'go along.' They repaired to a bedroom with their attorney and spent probably an hour in discussion."

On Friday morning, October 22, the Burlington County board of freeholders held a private session immediately prior to its public meeting, at which one member not theretofore included in the discussions was informed what it was proposed to do. This member was shown the statistical data, and thereafter the board began its public session, adopting a resolution appointing the three men previously selected as bridge commissioners.

These gentlemen were waiting in an adjacent building and, on receiving word of their appointment, took the oath of office, organized and then quickly passed the previously prepared resolution contracting them to purchase the bridges. "All of this adds up to the fact that within a period of eighteen hours (including a night) from the time when they first heard of the deal the bridge commission had purchased \$12,000,000 worth of bridges."

Immediately after the adoption of the resolution purchasing the bridges,

the commissioners were informed that they were to leave at once for a meeting at a bank in New York City, where the deal was to be closed and the money turned over. At the bank some 33 persons took part in the routine which was necessary to convey the bridges to the commission, issue the bonds, etc.

A fascinating part of the deal is that, when the parties entered the bank, the Burlington-Bristol Bridge Company did not yet own the Tacony-Palmyra bridge, nor had the concern from which the company proposed to buy it yet taken up its options on the Tacony-Palmyra Bridge Company stock. The options were taken up with \$6,487,500 borrowed from the bank and placed in escrow early in the session by the bridge buying concern. The bank loan was later repaid when the bridge buying concern received \$6,750,000 from the Burlington-Bristol Bridge Company as the purchase price of the Tacony-Palmyra bridge. For assembling the options on the stock of the Tacony-Palmyra bridge, the profit was \$262,500, with no capital investment whatsoever. The profit to the stockholders of the Burlington-Bristol Bridge Company, who had contributed \$50,000 cash for various expenses, was some \$2,000,000 after all mortgages and liens against the bridges had been satisfied. The exact amount of bridge bonds issued was \$12,400,000, the added \$400,000 providing the bridge commissioners with working cash.

Governor Steps In

It appears that the bonds had a ready market, and would have been disposed of by the purchasing syndicate (which acquired them at the bank from the bridge company) had not the objections of Governor Driscoll made it evident after the transaction was announced that litigation was likely to

ensue. At this writing, the bonds remain in a bank vault, while the fate of the entire transaction is weighed.

The attorney general recommended that suit be brought attacking the constitutionality of the 1947 amendment and seeking to rescind the sale, and also that suit be brought to recover the profit of approximately \$2,000,000 realized by the stockholders of the Burlington-Bristol Bridge Company, "on the theory that the stockholders either personally or through their agent . . . both suppressed important information from the freeholders and bridge commissioners and failed to disclose other information which it was their duty to do when dealing with public officials concerning the use of public funds."

Wyoming Cities Ask More Taxes

An increase in the general property tax rate limit for cities from 8 to 12 mills and a greater amount of state aid were asked by Wyoming cities at a meeting early in October of the Wyoming Municipality League.

The proposals, to be submitted to the legislature when it convenes in January, included, in addition to the property tax rate increase: allocation of 25 per cent of the state sales tax to the counties, to be reallocated among the cities on a population basis; reimbursement of cities for revenue lost through a \$2,000 veteran tax exemption; return to the counties for reallocation to the cities on a per capita basis of 50 per cent of the profits and taxes of the Wyoming Liquor Commission; and distribution to the cities of 10 per cent instead of the present 2 per cent of state gasoline taxes. A proposition to raise the property tax rate limit was submitted to the voters at the November election but was not approved.

Citizen Action *Edited by Elsie S. Parker*

National Civic Secretaries Meet

Discuss Finance, Political Aspects of Citizen Groups

MEETING in Boston November 21 and 22 as a cooperating organization of the National Conference on Government, the **National Association of Civic Secretaries** held two sessions.¹ Subject for the first was "Organizational Fundamentals: Program and Finances." Harold S. Buttenheim, editor of *The American City*, presided.

First speaker was Irving L. Spear, executive secretary of the **Massachusetts Foundation**, who explained the relationship between the **Massachusetts Federation of Taxpayers Associations** and the foundation. "The federation conceives and implements the program and is the fighting front known to the public." Its membership is restricted to local taxpayers' associations in Massachusetts. "The purpose of the foundation is to finance the federation." This somewhat unusual arrangement has been devised primarily in order to afford complete protection to the contributors, whose names and contributions are held in confidence."

The foundation has organized committees covering the respective industrial and banking classifications in Massachusetts. Each committee is a separate entity presided over by a carefully selected general chairman of high standing who in turn selects his own committee personnel. Approximately 500 men are serving who carry on actual solicitation. Each commit-

teeman is responsible for about six prospects.

Mr. Spear suggested that the sources of financial support be diversified. No strings must be attached. "Our organization has never hesitated to return a check to a contributor if he became particularly insistent on his views being carried out."

Business executives "will pay far larger amounts in support of your program than you may believe possible," he said, "if they are assured of the need of the program and its effectiveness. A potentially large contributor may not have a high estimate of an organization if he is requested to make a nominal payment when he is capable of and willing to make a substantial one."

William R. Pouder, executive secretary of the **Tennessee Taxpayers Association**, explained in his paper² that while his association "makes a charge against a local government or a group of sponsoring citizens for some extended and minutely detailed survey of a unit of local government, representing from one-fourth to one-half the actual cost of the work, the bulk of association support comes from individual and corporation contributions," none of which contributes enough to present any question of its influencing policies or procedures.

Mr. Pouder felt that "raising funds for the support of the work of a civic agency is not so much a matter of a money-getting technique in itself as it is one of the by-products of the careful application of five or six other techniques. He suggested that the

¹This article is based on reports made by Mrs. Florence B. Widutis, editor of *Resolved*, who acted as recorder.

²Read by Forest Frank, executive secretary of the Cincinnati City Charter Committee, in Mr. Pouder's absence.

sponsoring group should be reasonably representative of the city or other geographic district covered; at least one staff member should possess demonstrated ability in oral and written salesmanship and in the maintenance of good public relations; there should be an appealing program of objectives and promotional action; the staff should conduct the painstaking research necessary to provide a good foundation upon which may be erected dependable and defensible conclusions, practicable recommendations and enthusiastic action; the question of credit for work done and objectives accomplished should be the subject of frank discussion between governmental and political leaders and the organization; there must be confidence in the organization's leadership, faith in its ability to "ring the bell" with acceptable results which can be "sold" to contributors and prospective contributors; application should be made for "two types of tax exemption—one on surplus funds of the organization and one on contributions made by individuals and corporations.

Long and Short Range

George H. Hallett, Jr., executive secretary of the **Citizens Union of the City of New York**, described his organization's financing program. The union has long range objectives, he said, but in order to get continuing support it must often concentrate on immediate objectives. As an example the union is working for the council-manager plan and P. R. for New York City as a long range objective, but an immediate objective, with a good chance for success, is its smoke abatement program.

The union is working for a change in the tax deductibility law which does not permit exemption of contributions to nonpartisan groups engaging in political activity at election time. The

union has set up its **Citizens Union Research Foundation** which, it is hoped, will secure tax exemption status, since its work will be confined entirely to planning and research.

Personal contacts have proved most effective in raising funds, said Mr. Hallett. He pointed out that one serious difficulty is the division of time between program and financing when one executive is responsible for both.

In the general discussion following the talks, H. Eliot Kaplan, then secretary of the **National Civil Service League**, described his organization as the oldest citizen group in the country whose purpose is to compel public officials to comply with the law. He commented that the director of a citizen group has to be a kind of Pooh-Bah—publicity man, program director, fund raiser, office manager and orator. In his opinion, the job of raising money should not be the job of the executive director but of the board of directors.

Sherman P. Voorhees, executive secretary of **Future Springfield** (Massachusetts), described the fund raising methods of his three-year old research organization. Minimum dues are \$2 to \$1,000. The organization uses salesmanship to put its product over.

Lloyd Hale of the **Minneapolis Taxpayers Association** described the work of the **Minneapolis Civic Council**, which raises funds for some six organizations. He pointed out that the council ran into difficulties recently when the various organizations concerned were split on support of a proposed new charter. He felt that joint fund raising does have a definite appeal and that it saves people annoyance.

Others participating included Forrest Frank, executive secretary of the Cincinnati City Charter Commission, Walter J. Millard, field secretary of the Proportional Representation League, and Miss Hazelle B. Scott, acting secretary.

etary of the Allegheny County Civic Club.

The second session discussed the question, "Do We Have to Be Political?" Mr. Hallett presided, with Guy Larcom, Jr., director of the **Citizens League of Cleveland**, and Arthur L. Thexton as scheduled speakers.

Mr. Larcom described the work of his organization, referring particularly to its recommendations on local candidates and the issuance of its voters' directory. The Cleveland league believes that civic groups must be political, said Mr. Larcom, in the sense of influencing government; every effort must be made to mobilize citizen opinion behind good issues. Research and education are needed, with political activity to put over objectives.

How Political?

Joseph McLean of Princeton University observed that it does not seem to be a question of do we have to be political but how political must we be? One problem is that we do not know how to define a civic organization. Mr. Thexton commented that it is an error to define politics in terms of supporting candidates—it is also political to stand for issues. Mass membership is important since votes are the only recognized political coin.

Mrs. Florence B. Widutis, editor of *Resolved*, opined that the size of the membership is not necessarily the determining factor in effectiveness and Mr. Childs remarked that smaller groups make up with velocity and might what is lacking in mass. Mr. Childs felt that the reason civic organizations lack mass is sometimes because of the need to keep purity of character and singleness of objective.

Mr. Millard defined the two poles of politics—influence exercised in regard to institutions and issues which benefit the whole community—as against ac-

tivity directed to see to it that as much as possible of the money collected by governments flows into the pockets of the politician's friends. Where does political activity stand between these extremes?, he asked.

Albert A. Arditti described the work of the **Long Beach, New York, Citizens Union**, of which he is chairman emeritus. Previously, groups in his community set up as nonpolitical were taken over by the politicians. His group decided that the only way to keep the organization free of the politicians was to indulge in politics.

Other contributors to the session included Mrs. Laura Lundy of the **Chicago Federation of Women's Clubs**, Miss Louise C. Morrell of the **Kentucky Federation of Women's Clubs**, Miss Scott, and Oxie Reichler, editor of the *Yonkers, New York, Herald Statesman*.

Lawson Purdy of New York, a member of the National Municipal League's Advisory Council, summed up the session with his statement that politics should be defined as any action taken to influence the administration of law or the enactment of law. He expressed dislike of the contempt frequently expressed for politics. He feels that there should be a clearer distinction between the type of politics used to achieve an objective such as change of government from the aldermanic type to the council-manager plan and that used to secure passage of legislation of a technical character. In the first instances large masses are dealt with; in the second it may be only a few people who understand the technicalities.

At this second session of the association, officers were elected for 1949 as follows: President, Mr. Frank; first vice president, Mr. Hallett; second vice president, C. A. Crosser, executive secretary of the **Seattle Municipal League**; third vice president, Mr. Pouder; secretary-treasurer, Miss Scott.

Books in Review

New York Legislative Annual, 1947. Compiled by Elisabeth McK. Scott. New York City, New York Legislative Service, Inc., 1948. vi, 287 pp. \$7.50.

This is the second edition of the *New York State Legislative Annual*, the first appearing in 1946. The aim of the book is to set forth the purpose and intent of laws enacted at a regular annual session of the New York legislature.

Each chapter covers one of the major fields of legislation. It begins with a general account of the problems faced, written usually by a state administrative official. Following this discussion are memoranda presented by the governor, state administrative agencies, local governmental agencies and private organizations which sponsored the legislation. For instance, following the general discussion on housing legislation are memoranda of the governor, the State Division of Housing, New York City Housing Authority and the Citizens' Union of New York City.

Each bill is summarized and the reasons for the need for its enactment enumerated. In short, the compiler, Miss Scott, sums up the contents of the book in the foreword of the 1946 volume, as "largely a compilation of the supporting memoranda of the agencies recommending measures."

Later, in the same foreword, Miss Scott says significantly, "The material contained in this volume gives impressive evidence of the tireless effort going into the growth of the laws we live under."

The complexities of social and economic legislation of the modern age present difficult problems to the sponsors of legislation, the law-making body itself, administrative officials, both state and local, the courts and the citizenry whose lives are affected by legal

enactments. In the past 40 years have seen the creation and growth legislative aids—legislative reference bureaus, legislative councils and scientific bill-drafting. The *New York Legislative Annual* is another step in research on legislation, namely, a means of determining the intent and purpose of a law.

The 1948 *Annual* is expected to include statements from the legislative committees now functioning, an important addition to the material in the present edition.

The book is useful not only to the courts in the work of judicial review but also to administrators and citizens interested in the operation of a legislature. With the usefulness of this kind of publication assured is it not possible that legislators and the electorate will become convinced that publication of proceedings of state legislatures is likewise a necessary part of the legislative process?

JOHN P. SENNI

University of Nebraska

The Legislative Process—Law Making in the U. S. By Harvey Walk. New York, Ronald Press Company, 1948. vii, 482 pp. \$5.

A comprehensive and thorough critical and factual statement of the subject at the congressional, state legislative and local levels, organized for textbook use with review questions at the end of each chapter. It ranges from the outdoors among the political realities that lie beyond or beneath the ostensible legal mechanisms. The volume includes, but only briefly, material on initiative and referendum which, by the way, needs a new book of its own these days.

Introduction to the Study of Public Administration (third edition). By Leonard D. White. New York, Macmillan Company, 1948. xvii, 612 pp. \$5.75.

A fluent, readable account of the progress and current state of federal, state and local administration in the United States, illuminated by the author's appraisals and criticisms, which reflect his exceptional authority as a former member of the Chicago and the United States Civil Service Commissions. Previous editions were in 1926 and 1939.

Politics, Parties and Pressure Groups. V. O. Key, Jr. New York, Thomas Crowell Company, 1947. xvi, 766 pp. \$2.25.

This textbook is in its second edition and its ninth printing which constitutes proof enough of the esteem which it has attained since its first appearance in 1942. It takes political science out of the law books into the outdoor realities of the American scene.

The concentrated account of internal politics and control of labor unions which so often parallel the failings and distortions of public politics is particularly welcome; if regulation of labor unions is in prospect of further extension, the great unions will have to be made to adopt some of the reforms of the cities and states to enable their membership to throw off the self-perpetuated corrupt bosses and machines which now prevail in some of them. Delay in such reform becomes more dangerous as such union leadership attempts to throw its weight around in public affairs. There would be more fact-gathering and thinking along such lines.

County Government—An Analysis; County Government — Constitutional Data; County Government — Forms. (Nos. 12, 13 and 14 of a series prepared for the Oklahoma Constitutional Survey Committee.) By John Paul Duncan. Oklahoma City, Oklahoma State Legislative Council, 1948. 43, 42 and 23 pp. respectively.

Prof. Duncan was evidently allowed full freedom to propose bold local county programs. He assembles up-to-date proof of the desirability of consolidating many counties, getting rid of constitutional obstacles to new forms, providing optional laws to make county manager form available and transfer of functions to or from the state. An interesting illustration of the usefulness of official research to back up proposed laws!

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A Proposed Health Film Program for America. New York, The World Today, 1948. 35 pp. \$1.

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Current Dilemma in Federal Public Administration. By Harry T. Kram. San Francisco, California State Federation of Federal Employee Unions, 1948. 11 pp.

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PROPORTIONAL REPRESENTATION

(Continued from page 53)

failure to obtain concurrence of the Soviet Union in the election plans.

The margin of victory of the Social Democratic party represents a substantial increase over its 1946 strength, although the party was the largest in the city at that time. The other parties, Christian Democratic and Liberal Democratic, polled 19.9 per cent and 11 per cent, respectively, according to the New York *Herald Tribune*.

Under the party list form of pro-

portional representation used in Berlin, the assembly seats obtained by each party will be closely in proportion to the votes obtained by each party ticket, since the voter is limited to a choice between party lists and may not distribute his preferences among candidates of two or more parties as can be done under the Hare system.

The Moscow press printed a report that one of its correspondents had been informed "everywhere he went" in the western sectors that not more than 35 per cent of the eligible voters had voted (reported from Moscow by the New York *Herald Tribune*). This and other apparently unfounded charges relating to the Berlin election may be indicative of the general nature of election figures announced in the press of Communist-controlled countries.

Plea for P. R.

On October 29 the Cincinnati *Post*, in an editorial entitled "A Legislative Ticket," commented:

"The election of the Hamilton County delegation to the Ohio legislature would be an excellent spot for the use of P. R.

"This county usually sends a solid Republican group to Columbus when the gubernatorial candidate carries the county. However, citizens with long memories tell us that it has happened that Democratic state senators and representatives have been elected from this county.

"A delegation chosen by the P. R. ballot would be truly representative of the people of this county, just as the Cincinnati council reflects fairly the major political and social elements of the city. This thought of a P. R.-elected ticket for the legislature may be an idle dream as of now, but its value must be apparent to all local voters."

LEAGUE'S BUSINESS

(Continued from page 2)

fourteen books, with incidental self-education, wrote a new series of eight newspaper stories on the council-manager plan which have already been published in at least 41 papers with a total circulation of more than a million. I loved it! I've never had so much fun in my life."

William Collins, chairman of the Finance Committee, reported continuing progress in broadening the financial base despite some retarding of the process due to the preoccupation of many people with the election campaigns. He called for increased cooperation by members in enlisting additional members and contributors.

Alfred Willoughby, secretary, reported briefly on the year's work. He said a considerable amount of time has been spent serving citizen and official groups dealing with the problems of state constitutional revision and that the adoption of modern council-manager plan city and county charters continue at a rapid rate with consequent heavy demands on the staff. The League's membership, he said, had increased 40 per cent in the last four years, with a net gain of almost 400 members in 1948 alone.

George H. McCaffrey suggested that, in view of the urgency of the problem and of the League's experience in encouraging citizen participation in public affairs, the organization help to develop a plan for civilian defense. After discussion, during which Mr. Emmerich pointed out that governmental agencies and various national organizations of public officials already had committees working on this problem, it was agreed that the president should appoint a committee to consider the advisability of following the suggestion.

Annual Meeting of the Council

The Council met in dinner session the evening of November 22 at the Hotel Statler, Boston, in connection with the National Conference on Government.

Present were: President Charles Edison, presiding; Frederick L. Bird, Harrisburg; S. Buttenheim, Richard S. Childs, William Collins, Rev. Edward Dowling, Herbert Emmerich, Arnold Frye, George H. Gallup, Lloyd Hale, John S. Linn, Mark S. Matthews, William J. Pape, Carl H. Pforzheimer, Lawson Purdy, Henry L. Shattuck. Alfred Willoughby, executive secretary, and John E. Behr, assistant secretary, also were present.

The Council appointed for one-year terms the following:

Chairman of the Council: Richard S. Childs

Secretary: Alfred Willoughby

Treasurer: Carl H. Pforzheimer

The Council discussed the secretary's report on the year's work and heard from William Collins, finance chairman, details of the financing program during 1948 and plans for 1949. Mr. Collins expressed the hope that a current deficit of approximately \$8,000 would be wiped out in view of the continued upward trend of memberships and contributions and especially in view of the recent recruitment of the following allies in the financing effort: James A. Cunningham, Chicago; Lloyd E. Graybiel, San Francisco; James L. Beebe, Los Angeles; C. Kaul, Omaha; Charles P. Vogel, Milwaukee; Ed. P. Phillips, Richmond. In addition to others who have previously been active in other parts of the country.

The Council adopted a budget for 1949 of \$127,000.

J. Horace McFarland (1859-1949)

One of the most useful citizens the United States has produced died at the age of 89 on October 2. J. Horace McFarland of Harrisburg was a member of the National Municipal League from its early days but his tremendous volunteer service to civics related primarily to physical planning. He was for a long period the active leader of the American Civic Association, interested in all civic issues relating to national parks, city planning and scenic America. Incidentally, he was a famous printer and a grower of unusual roses.